

ITEM NO.7+63

COURT NO.7

SECTION XIV

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No. 16851/2026

[Arising out of impugned final judgment and order dated 21-05-2025 in WP(C) No. 5816/2022 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
INTL. TAX 1 (3) (1) & ORS.

Petitioner(s)

VERSUS

M/S GE STEAM POWER SYSTEMS

Respondent(s)

IA No. 135965/2026 - CONDONATION OF DELAY IN FILING  
IA No. 135962/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS

WITH

Diary No. 21160/2026 (XIV)

IA No. 137658/2026 - CONDONATION OF DELAY IN FILING

with

ITEM NO.63

SPECIAL LEAVE PETITION (CIVIL) Diary No. 21477/2026

FOR ADMISSION and I.R.

IA No. 139944/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No. 18480/2026 (XIV)

IA No. 136860/2026 - CONDONATION OF DELAY IN FILING

IA No. 136861/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS

Diary No. 23172/2026 (XIV)

IA No. 145483/2026 - CONDONATION OF DELAY IN FILING

Date : 15-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. N Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Padmesh Mishra, Adv.  
Mrs. Nasadiya Singh, Adv.  
Ms. Prerna Dhall, Adv.

For Respondent(s) :Mr. Aditya Vohra, Adv.  
Mr. Aniket Deepak Agrawal, AOR  
Mr. Tanmay Vivek Dhakras, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

1. Delay condoned.
2. Having heard the learned counsel appearing for the petitioners and having gone through the materials on record, we find no good ground to interfere with the impugned order passed by the High Court.
3. The Special Leave Petitions are, accordingly, dismissed.
4. Pending application(s), if any, stands disposed of.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)