

ITEM NO.10

COURT NO.5

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No. 50128/2026

[Arising out of impugned final judgment and order dated 02-09-2024 in ITA No. 52/2023 02-09-2024 in CMAPPL No. 3673/2023 passed by the High Court of Delhi at New Delhi]

PR. COMMISSIONER OF INCOME TAX 7

Petitioner(s)

VERSUS

SUMITOMO CORPORATION INDIA (P) LTD.

Respondent(s)

IA No. 276954/2026 - CONDONATION OF DELAY IN FILING

Date : 29-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mrs. Alka Aggarwal, Adv.
Ms. Shweta Garg, Adv.
Mr. Dharmendra Kumar Pandey, Adv.
Mr. Adarsh Kumar Pandey, Adv.
Mr. Pradyumna Tyagi, Adv.
Mr. Shubhankar Singh, Adv.

For Respondent(s) : Mr. Himanshu S. Sinha, Adv.
Mr Prashant Meharchandani, Adv.
Mr. Jainender S. Kataria, Adv.

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

1. There is an inordinate delay in filing the Special Leave

Petition(s) which has not been satisfactorily explained by the petitioner.

2. Even otherwise, we find no good ground to interfere with the impugned order passed by the High Court.

3. The Special Leave Petitions are, therefore, dismissed on the ground of delay as well as merits.

4. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)