

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

Petition(s) for Special Leave to Appeal (C) No(s). 31399/2016

[Arising out of impugned judgment and order dated 21-12-2015 in ITA No. 167/2003 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX-04

Petitioner(s)

VERSUS

M/S HCL INFOSYSTEMS LTD.

Respondent(s)

Date : 13-07-2026 This petition was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) :Mr. Raj Bahadur Yadav, AOR

Mr. N Venkataraman, A.S.G.
Mr. Devashish Bharukha, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Raghav Sharma, Adv.
Mrs. Alka Aggarwal, Adv.

For Respondent(s) :Mr. Ajay Vohra, Sr. Adv.
Mr. Vaibhav Kulkarni, Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Yash Nagar, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. Having heard the learned Additional Solicitor General of India on behalf of the petitioner and learned senior counsel for the respondent(s)-assessee (s) and keeping in view the peculiar facts and circumstances of the case, we are not inclined to interfere with the impugned order dated 21.12.2015 passed by the Division Bench of the High Court. The Special Leave Petition is, accordingly, dismissed.

2. However, the question of law is kept open.
3. Pending application(s), if any, shall stand closed.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
DY. REGISTRAR