

ITEM NO.45

COURT NO.13

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(s). 12109/2026

**[Arising out of impugned final judgment and order dated 13-02-2024
in ITA No. 381/2023 passed by the High Court of Delhi at New Delhi]**

**THE COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 1
Petitioner(s)**

VERSUS

ESS DISTRIBUTION (MAURITIUS) Respondent(s)

**IA No. 124859/2026 - CONDONATION OF DELAY IN FILING
IA No. 124836/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE
DEFECTS**

Date : 22-05-2026 This matter was called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN**

For Petitioner(s) :

**Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Amit Sharma B, Adv.
Mr. Prashant Singh Ii, Adv.
Mr. Amit Sharma V, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. Aman Jha, Adv.**

For Respondent(s) :

**Mr. Porus Kaka, Sr. Adv.
Mr. Devash Chawala, Adv.
Mr. Ashok Mathur, AOR
Ms. Shardha Zutshi, Adv.**

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

1. Refiling delay condoned.
2. This special leave petition is reported to be beyond time by 645 days.
3. We do not find good and sufficient explanation for condonation of the delay.
4. Besides, another special leave petition impugning the same order was dismissed by this Court on ground of delay.
5. In such circumstances, the special leave petition is dismissed on ground of delay.
6. Pending application(s), if any, shall stand disposed of.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)