

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.44885/2026

[Arising out of impugned final judgment and order dated 30-04-2026 in GA No. 1/2025 passed by the High Court at Calcutta]

M/S. HIMATSINGKA SEIDE LIMITED

Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2

Respondent(s)

(FOR ADMISSION)

(IA No. 273038/2026 - CONDONATION OF DELAY IN REFILING SLP)

Date : 18-09-2026 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. Nageshwar Rao Daliparthi, Adv.

Mr. Siddhartha Iyer, AOR

Mr. Ravilochan Daliparthi, Adv.

Mr. Shivam Chandel, Adv.

For Respondent(s) :

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 petitioner and having gone through the materials on record, we see no good ground to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, accordingly, dismissed.
4. Pending applications, if any, shall also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)