ITEM NO.2 COURT NO.11 SECTION XVI

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). 687/2026

[Arising out of impugned final judgment and order dated 25-09-2024 in ITAT No. 85/2024 passed by the High Court at Calcutta]

PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA Petitioner(s)

VERSUS

BOTHRA SHIPPING SERVICES PVT. LTD. Respondent(s)

(IA No. 24034/2026 - CONDONATION OF DELAY IN FILING)

Date : 23-11-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ARUN PALLI

For Petitioner(s) :
Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. S Vijay Adithya, Adv.
Ms. Shilpi Ohri, Adv.
Mr. Pushkar Sharma, Adv.
Mr. Shubham Sexena, Adv.
Ms. Madhulika Upadhyay- 4185, AOR

For Respondent(s) :
Mr. Naresh Jain, Adv.
Ms. Arati Debnath, Adv.
Mr. Mahaveer Jain, Adv.
Mr. Rishabh Jain, Adv.
Ms. Neha Anchlia, Adv.
Mr. Alok Kumar, Adv.
Mr. Rameshwar Prasad Goyal- 1350, AOR

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

1. Heard Mr. S.Dwarakanath, learned Additional Solicitor General appearing for the petitioner.

Signature Not Verified
Digitally signed by VISHAL ANAND
Date: 2026.11.23 17:45:54 IST
Reason:

2. There is a delay of 371 days in filing the present petition which is not satisfactorily explained. The Special Leave Petition is, accordingly, dismissed on the ground delay.

3. Pending application, if any, shall stand disposed of.

(ANITA MALHOTRA)
DEPUTY REGISTRAR

(NIKITA SINGH)
COURT MASTER