

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.40944/2026

[Arising out of impugned final judgment and order dated 05-08-2024 in ITA No. 419/2024 passed by the High Court of Delhi at New Delhi]

THE PR. COMMISSIONER OF INCOME TAX 7
VERSUS

Petitioner(s)

SAMSUNG INDIA ELECTRONICS PVT. LTD. Respondent (s)

(IA No. 241567/2026 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.45662/2026 (XIV)

(IA No. 254531/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 31-08-2026 These matters were called on for hearing today.

CORAM :

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

For Petitioner(s) :

Mr. Raghavendra P.shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Santosh Kumar, Adv.

For Respondent (s) :

Mr. Himanshu Shekhar Sinha, Adv.
Mr. Prashant Meharchandani, Adv.
Mr. Jainendra Singh Kataria, Adv.
Ms. Kanika Jain, Adv.
For M/s Trilegal Advocates On Record, AOR

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

1. There is a gross delay of 609 days and 457 days respectively in filing the Special Leave Petitions which has not been satisfactorily explained by the Revenue.
2. The Special Leave Petitions are, accordingly, dismissed on the ground of delay.
3. Question of law is kept on.
4. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)

