

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). 38051/2026

[Arising out of impugned final judgment and order dated 25-09-2023 in ITA No. 552/2023 passed by the High Court of Delhi at New Delhi]

THE PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2Petitioner(s)

VERSUS

HEAVEN SUPPLIERS PVT. LTD.

Respondent(s)

IA No. 230124/2026 - CONDONATION OF DELAY IN FILING

IA No. 230125/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 03-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnaw, Adv.
Ms. Disha Thakkar, Adv.
Mr. Aman Jha, Adv.
Mr. Kamal Kishore, Adv.
Mr. Abhyudey Kabra, Adv.
Mr. Mudit Bansal, Adv.
Mr. S.Vijay Adithya, Adv.

For Respondent(s) :

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

Delay in refiling is condoned.

There is a gross delay of 900 days in filing the
Special Leave Petition.

The reasons assigned seeking condonation of delay
are neither satisfactory nor sufficient in law to condone
the same.

Hence, the application seeking condonation of delay is dismissed.

Consequently, the Special Leave Petition is also dismissed.

In passing this order, we also follow the order of this Court dated 17.08.2026 in SLP (C) Diary No.38635 of 2026 (Principal Commissioner of Income Tax (Central) 2 vs. Heaven Suppliers Pvt. Ltd.).

Pending application(s), if any, shall stand disposed of.

(B. LAKSHMI MANIKYA VALLI)
COURT MASTER (SH)

(DIVYA BABBAR)
COURT MASTER (NSH)