ITEM NO.39 COURT NO.5 SECTION IX

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). 43531/2026

[Arising out of impugned final judgment and order dated 17-11-2025 in WP No. 4017/2025 passed by the High Court of Judicature at Bombay]

THE DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 3(4) MUMBAI & ANR. Petitioner(s)

VERSUS

SHELL INDIA MARKETS PRIVATE LIMITED Respondent(s)

IA No. 253319/2026 - CONDONATION OF DELAY IN FILING

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

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Ms. Rajeshwari Shankar, Adv.
Mr. Sushil Raaja, Adv.

For Respondent(s) :Mr. Jay Savla, Sr. Adv.
Mr. Vishal Kalra, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Anirudh Jamwal, Adv.
Ms. Kenisha Savla, Adv.
Ms. Snigdha Gautam, Adv.
Mr. Aditya Bajaj, Adv.
Mr. Inder Singh Mahara, Adv.
M/s Mps Legal- 3650, AOR

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

Signature Not Verified
Digitally signed by KAPIL TANDON
Date: 2026.01.23 18:59:21 IST
Reason:

Delay condoned.

2. While we are not inclined to interfere with the judgment and

order passed by the High Court, the question of law raised in terms of Section 153(6) of the Income Tax, 1961 as amended by Finance Act, 2026 by Mr. Raghavendra P Shankar, learned Additional Solicitor General is kept open for being considered in an appropriate case.

3. With this observation, the Special Leave Petition stands dismissed.

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

(KAPIL TANDON)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR