

ITEM NO.28

COURT NO.7

SECTION XIV

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). 45463/2026

**[Arising out of impugned final judgment and order dated 10-10-2025
in ITA No. 511/2025 passed by the High Court of Delhi at New Delhi]**

PRINCIPAL COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S AMADEUS INDIA PVT LTD

Respondent(s)

IA No. 243036/2026 - CONDONATION OF DELAY IN FILING

Date : 02-09-2026 This matter was called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SHEEL NAGU**

**For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Kartikay Asthana, Adv.
Mr. Pushkar Sharma, Adv.
Mr. Avtaar Singh Deol, Adv.**

For Respondent(s) :

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

- 1. Issue notice on the application for condonation of delay as well as on the special leave petition.**
- 2. Tag with Civil Appeal No. 3953/2017.**

**(JATINDER KAUR)
P.S. to REGISTRAR**

**(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)**