

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). 28095/2026

[Arising out of impugned final judgment and order dated 22-08-2024 in ITA No. 455/2024 passed by the High Court of Delhi at New Delhi]

PR. COMMISSIONER OF INCOME

Petitioner(s)

VERSUS

M/S SAMSUNG INDIA ELECTRONICS PVT LTD

Respondent(s)

IA No. 192044/2026 - CONDONATION OF DELAY IN FILING

Date : 20-07-2026 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. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. S Vijay Adithya, Adv.
Mr. Alabhya Dhamija, Adv.
Mr. Amit Sharma B, Adv.
Mrs. Pankhuri Srivaastav, Adv.

For Respondent(s) :Mr. Prashant Meharchandani, Adv.
Mr. Jainender Singh Kataria, Adv.
M/s Trilegal Advocates On Record, AOR

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

1. The special leave petition has been filed 526 days beyond the period of limitation.
2. Cause shown for condonation of delay is not sufficient. The application for condonation of delay to file the special leave petition stands rejected.
3. Consequently, the special leave petition is dismissed as time-barred.
4. Pending interlocutory application(s), if any, shall stand disposed of.

(JATINDER KAUR)
P.S. to REGISTRAR

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)