

ITEM NO.4

COURT NO.4

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). 51384/2026

[Arising out of impugned final judgment and order dated 20-05-2025 in WPC No. 10843/2024 passed by the High Court of Delhi at New Delhi]

INCOME TAX OFFICER WARD INT TAX 1 (1) (1) & ORS. Petitioner(s)

VERSUS

AECOM INTERCONTINENTAL HOLDINGS UK LTD & ANR. Respondent(s)

(IA No. 287567/2026 - CONDONATION OF DELAY IN FILING)

Date : 13-10-2026 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. N Venkatraman, A.S.G.
 Mr. Sudarshan Lamba- 3667, AOR
 Mr. V C Bharathi, Adv.
 Ms. Shambhavi Sharma, Adv.
 Ms. Medha Pushkarna, Adv.
 Mr. Amit Sharma V, Adv.**

**For Respondent(s) : Ms. Ananya Kapoor, Adv.
 Mr. Tanmay Doneria, Adv.
 Mr. Ravi Kumar, Adv.
 Ms. Adtri Taneja, Adv.
 Mr. Praveen Swarup- 1227, AOR**

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

- 1. Delay condoned.**
- 2. Heard learned counsel for the parties. We are not inclined to interfere with the impugned Judgment and order passed by the High Court. The Special Leave Petition is, accordingly, dismissed.**
- 3. It is clarified that the order impugned will not preclude the Revenue from examining the taxability of the receipt in normal**

course of assessment under the Act.

4. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR