

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 43170/2026

[Arising out of impugned final judgment and order dated 11-12-2024 in ITA No. 571/2023 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION) 2

Petitioner(s)

VERSUS

GENPACT CONSULTING (SINGAPORE) PTE LTD

Respondent(s)

IA No. 241854/2026 - CONDONATION OF DELAY IN FILING

Date : 26-10-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. N Venkatraman, A.S.G.  
Mr. Sudarshan Lamba- 3667, AOR  
Mr. V Chandrashekhara Bharathi, Adv.  
Mr. Eklavya Dwivedi, Adv.  
Mr. Kartikay Aggarwal, Adv.  
Mr. Rahul Arya, Adv.

For Respondent(s) :Mr. Harish N. Salve, Sr. Adv.  
Mr. Sachit Jolly, Sr. Adv.  
Ms. Anuradha Dutt, Adv.  
Mr. Karanjot Singh Khurana, Adv.  
Ms. Sherry Goyal, Adv.  
Ms. Viyushti Rawat, Adv.  
Mr. Shubham Gupta, Adv.  
Mr. Raghav Dutt, Adv.  
Mr. Avar Lamba, Adv.  
Ms. B. Vijayalakshmi Menon- 850, AOR

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

Signature Not Verified  
Digitally signed by  
HARPREET KAUR  
Date: 2026.10.26  
16:20:11 IST  
Reason: 

1. Delay condoned.
2. Issue notice.

3. Ms. B. Vijayalakshmi Menon, the learned AOR waive service of notice for and on behalf of the respondent.

4. Tag with SLP (C) No.25934/2026.

(HARPREET KAUR)  
COURT MASTER (SH)

(POOJA SHARMA)  
COURT MASTER (NSH)