

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). 47762/2026

[Arising out of impugned final judgment and order dated 14-01-2026 in W.P.(C) No. 16158/2025 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

ERNST AND YOUNG LLP

Respondent(s)

(IA No. 250914/2026 - CONDONATION OF DELAY IN FILING)

Date : 31-08-2026 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. Raghavendra P.shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnaw, Adv.

For Respondent(s) : Mr. Kamal Sawhney, Adv.
Mr. Arun Bhadauria, Adv.
Mr. Deepak Thackur, AOR

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

1. Heard Mr. Raghavendra P. Shankar, the learned Additional Solicitor General appearing for the petitioner and Mr. Kamal Sawhney, the learned counsel appearing for the respondent - Assessee.
2. According to the learned counsel appearing for the respondent, this petition has become infructuous.
3. Delay condoned.
4. Issue notice, returnable in four weeks.

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

(POOJA SHARMA)
COURT MASTER