

ITEM NO.18

COURT NO.12

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). 45711/2026

[Arising out of impugned judgment and order dated 04-02-2026 in WP(C) No. 15023/2025 passed by the High Court of Delhi at New Delhi]

ASSISTANT/DEPUTY COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

GODADDY.COM

Respondent(s)

IA No. 254926/2026 - CONDONATION OF DELAY IN FILING

Date : 31-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ARUN PALLI

For Petitioner(s) Mr. S.Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Ms. Shambhavi Sharma, Adv.
Ms. Prerna Dhal, Adv.
Ms. Seema Bengani, Adv.
Mr. Gaurav Arya, Adv.
Mr. Mudit Bansal, Adv.
Mr. Abhyudey Kabra, Adv.
Mr./Ms. S.Vijay Adithya, Adv.
Ms./Mr. Rama Ratan Sharma, Adv.

For Respondent(s) Mr. Sachit Jolly, Sr.Adv.
Ms. Disha Jham, AOR
Mr. Sohum Dua, Adv.

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

1. Delay condoned.
2. Heard Mr. S.Dwarakanath, learned Additional Solicitor General appearing for the petitioner-Revenue and Mr.Sachit Jolly, learned Senior Counsel appearing on caveat for the respondent no.1.

3. We find no good ground to interfere with the impugned judgment/order(s). The Special Leave Petition is, accordingly, dismissed.

4. Pending application(s), if any, shall stand disposed of.

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR