

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). 36012/2026

[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 21-02-2025
IN ITA NO. 883/2019 PASSED BY THE HIGH COURT OF DELHI AT NEW DELHI]

THE COMMISSIONER OF INCOME TAX

PETITIONER(S)

VERSUS

NOKIA CORPORATION

RESPONDENT(S)

IA NO. 179805/2026 - CONDONATION OF DELAY IN FILING

Date : 17-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Gaurav Arya, Adv.
Mr. Kartikay Asthana, Adv.
Mr. Vikash Sharma, Adv.
Mr. Rajendra Sahu, Adv.
Mr. V.C.Bharathi, Adv.

For Respondent(s) : Mr. Ankul Goyal, Adv.
Ms. Tanvi Aggarwal, Adv.
Mr. Anmol Anand, AOR

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

Learned counsel appearing for the petitioner submitted that in similar matters as against the very same respondent - assessee involving the very same issues, this Court had dismissed the Special Leave Petition on the ground of delay and that in the instant case there is a delay of 383 days in filing the Special Leave Petition. Hence, appropriate orders may be made in this case also.

We find that in this case also the reasons assigned for seeking condonation of delay are neither satisfactory nor sufficient in law so as to condone the delay. Hence, the application seeking condonation of delay is dismissed.

Consequently, the Special Leave Petition is dismissed.

We note that the petitioner was aware of the fact that in respect of the matter as against the very same respondents involving the very same issues, this Court had dismissed the Special Leave Petition on the ground of gross delay of 286 days in filing the Special Leave Petition (Civil) Diary No.14909 of 2026. We fail to understand as to how this Special Leave Petition could have been filed subsequently with 383 days delay.

We further observe that the department ought to have been conscious of the fact that Special Leave Petition (Civil) Diary No.14909 of 2026 had been dismissed by this Court on the ground of delay. Then, the filing of this Special Leave Petition with a greater delay of 383 days on the very same issue only for the sake of seeking a dismissal on the ground of delay could have been avoided by the Department.

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

(B. LAKSHMI MANIKYA VALLI)
COURT MASTER (SH)

(DIVYA BABBAR)
COURT MASTER (NSH)