

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). 38635/2026

[Arising out of impugned final judgment and order dated 25-09-2023 in ITA No. 553/2023 passed by the High Court of Delhi at New Delhi]

PR. COMMISSIONER OF INCOME TAX (CENTRAL) 2

Petitioner(s)

VERSUS

HEAVEN SUPPLIERS PVT. LTD.

Respondent(s)

IA No. 228712/2026 - CONDONATION OF DELAY IN FILING

Date : 17-08-2026 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. V Chandrashekhara Bharathi, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Yogya Rajpurohit, Adv.
Mr. Brijesh Yadav, Adv.

For Respondent(s) :

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

There is a gross delay of 902 days in filing the special leave petition. The reasons assigned for seeking condonation of delay are neither satisfactory nor sufficient in law to condone the same. Hence, the application seeking condonation of delay is dismissed.

Further, we find that the issues which are raised in the special leave petition are covered by the judgment of this Court in Civil Appeal No. 6580 of 2021 (Principal Commissioner of Income Tax, Central-3 v/s.

contd..

Abhisar Buildwell P. Ltd.) rendered on 24.04.2023. In the circumstances, the special leave petition is also dismissed in terms of the said judgment on merits.

We fail to understand as to how the petitioner/Department has filed this special leave petition with 902 days delay when even according to the Department the matter is covered by an earlier judgment of this Court in Civil Appeal No. 6580 of 2021 (Principal Commissioner of Income Tax, Central-3 v/s. Abhisar Buildwell P. Ltd.) rendered on 24.04.2023. This is an instance of burdening this Court with an unnecessary special leave petition and adding to the pendency.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
DEPUTY REGISTRAR

(DIVYA BABBAR)
COURT MASTER (NSH)