ITEM NO.60 COURT NO.14 SECTION XIV

SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No.534/2025

[Arising out of impugned final judgment and order dated 04-03-2024 in ITA No. 136/2022 passed by the High Court of Delhi at New Delhi]

PR. COMMISSIONER OF INCOME TAX 1

Petitioner(s)

VERSUS

AZALEA INFRASTRUCTURE PVT. LTD.

Respondent(s)

(FOR ADMISSION and I.R. IA No. 13502/2025 - CONDONATION OF DELAY IN FILING SLP)

Date: 20-01-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s):

Mr. S Dwarkanath, A.S.G.

Mr. Raj Bahadur Yadav, AOR

Mr. H R Rao, Adv.

Ms. Sweksha, Adv.

Mr. Udai Khanna, Adv.

Mr. Praseenjeet Mahapatra, Adv.

Mrs. Samta Mishra, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following O R D E R $\,$

- Heard the learned Additional Solicitor General appearing for the petitioner - Revenue.
- 2. There is a gross delay of 215 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioner Revenue.
- 3. The Special Leave Petition is, accordingly, dismissed on the ground of delay.
- 4. Pending applications, if any, shall also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)