

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 104/2026

[Arising out of impugned final judgment and order dated 08-10-2024
in WP No. 14165/2024 passed by the High Court of Delhi at New
Delhi]ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28 & ANR.
Petitioner(s)

VERSUS

MAHAVIR FINCONE PRIVATE LIMITED Respondent(s)

IA No. 28247/2026 - CONDONATION OF DELAY IN FILING

Date : 02-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) :

Miss Madhulika Upadhyay, AOR
Mr. Kanakamedala Ravindra Kumar, A.S.G.
Mr. Devraj Bhattacharya, Adv.
Mr. P V Yogeshwaran, Adv.
Mr. Amit Sharma B, Adv.
Mr. Amit Sharma V, Adv.
Mr. Siddhant Gupta, Adv.
Mr. Aditya Kumar, Adv.

For Respondent(s) :

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

1. Having heard the learned Standing counsel appearing for the petitioners, we see no good reason offered or in other words, there being no sufficient cause as envisaged under Section 5 of the Limitation Act, which would empower this Court to condone the delay. Hence, we dismiss this petition on the ground of delay.

2. We have not expressed any opinion on the question of law involved. Same is kept open.

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

(MOHD IBRAHIM)
SENIOR PERSONAL ASSISTANT

(AVGV RAMU)
COURT MASTER (NSH)