

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). 1490/2026

[Arising out of impugned final judgment and order dated 27-03-2025
in ITA No. 2381/2018 passed by the High Court of Judicature at
Bombay]

COMMISSIONER OF INCOME TAX LTU

Petitioner(s)

VERSUS

SHELL INDIA MARKETS PVT. LTD.

(ERSTWHILE SHELL TECHNOLOGY INDIA PVT. LTD.)

Respondent(s)

IA No. 57319/2026 - CONDONATION OF DELAY IN FILING

IA No. 57320/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

Date : 27-02-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnav, Adv.
Mr. Pushkar Sharma, Adv.
Mr. Baijnath Patel, Adv.
Mr. Shashwat Parihar, Adv.For Respondent(s) :Mr. Jay Savla, Sr. Adv.
Mr. Vishal Kalra, Adv.
Ms. Sheeja John, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Anirudh Jamwal, Adv.
Mr. Aditya Bajaj, Adv.
Ms. Kenisha Savla, Adv.
M/S MPS Legal, AORUPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Heard the learned counsel appearing for the parties.

We are not inclined to interfere with the impugned judgment and order passed by the High Court.

The Special Leave Petition is dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(MANOJ KUMAR)
COURT MASTER (NSH)