

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). 4763/2026

[Arising out of impugned final judgment and order dated 13-12-2024 in WPC No. 17227/2024 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX &amp; ANR.

Petitioner(s)

VERSUS

BRILLIANT METALS PRIVATE LIMITED

Respondent(s)

(FOR ADMISSION and I.R.)

(IA No. 56716/2026 - CONDONATION OF DELAY IN FILING SLP)

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

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. S Vijay Adithiya, Adv.  
Mr. Digvijay Dam, Adv.  
Mr. Nasadiya Singh, Adv.  
Mr. Shashank Bajpai, Adv.

For Respondent(s) :

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

Tag with SLP(C) No.4092/2026.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS(POOJA SHARMA)  
COURT MASTER (NSH)