

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). 4152/2026**

[Arising out of impugned final judgment and order dated 30-10-2025 in WP(C) No. 13977/2025 passed by the High Court of Delhi at New Delhi]

**M/S SHIVA ENTERPRISES**

**Petitioner(s)**

**VERSUS**

**PRINCIPAL COMMISSIONER**

**Respondent(s)**

**IA No. 73861/2026 - CONDONATION OF DELAY IN REILING / CURING THE DEFECTS**

**IA No. 73859/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT**

**Date : 16-03-2026 This matter was called on for hearing today.**

**CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA  
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA**

**For Petitioner(s) :Mr. Ajay Jain, Adv.  
Mr. Jinendra Jain, AOR  
Mr. Krishna Sharma, Adv.  
Ms. Bijay Lakshmi, Adv.  
Mr. M.n. Mishra, Adv.  
Mr. Manoj Gautam, Adv.  
Ms. Kashish Gupta, Adv.**

**For Respondent(s) :**

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed.
3. Pending interlocutory application(s), if any, shall stand disposed of.

**(JATINDER KAUR)  
P.S. to REGISTRAR**

**(SUDHIR KUMAR SHARMA)  
COURT MASTER (NSH)**