

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). 4234/2026

[Arising out of impugned final judgment and order dated 31-01-2024
in ITA No. 245/2022 passed by the High Court of Delhi at New Delhi]

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL II Petitioner(s)

VERSUS

DINESH GUPTA Respondent(s)

(IA No. 35424/2026 - CONDONATION OF DELAY IN FILING)

Date : 09-02-2026 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. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Raman Yadav, Adv.
Ms. Medha Pushkarna, Adv.
Mr. Khushal Kolwar, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Shivam Kumar, 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 order in exercise of our jurisdiction under Article 136 of the Constitution of India.
3. The Special Leave Petition is, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS(NIDHI WASON)
ASSISTANT REGISTRAR