

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 SSPECIAL LEAVE PETITION (CIVIL) Diary No(s). 4477/2026

[Arising out of impugned judgment and order dated 06-11-2023 in ITA No. 1453/2018 passed by the High Court of Delhi at New Delhi]

PR. COMMISSIONER OF INCOME TAX-3 Petitioner(s)

VERSUS

DLF HOME DEVELOPERS LTD. Respondent(s)

(IA No. 38571/2026 - CONDONATION OF DELAY IN FILING)

Date : 10-03-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE R. MAHADEVAN
HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Raman Yadav, Adv.
Ms. Seema Patnaha, Adv.

For Respondent(s) : Ms. Kavita Jha, Sr. Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Aditeya Bali, Adv.
Mr. Akash Shukla, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. We have heard Mr. N Venkataraman, learned Additional Solicitor General of India, on behalf of the petitioner, and Ms. Kavita Jha, learned senior counsel on behalf of the respondent, who is on Caveat.

2. Besides an inordinate delay of 710 days, which we are inclined to condone, we find that, on merits, the view taken by the Income Tax Appellate Tribunal and affirmed by the High Court of Delhi,

warrants no interference by this court. The Special Leave Petition is, accordingly, dismissed.

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

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
ASSISTANT REGISTRAR