

ITEM NO.45

COURT NO.7

SECTION XIV

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. 8153/2026

[Arising out of impugned final judgment and order dated 07-02-2025 in WPC No. 5095/2022 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME-TAX
(INTERNATIONAL TAXATION), CIRCLE 3(1)(1) & ANR. Petitioner(s)

VERSUS

UK GRID SOLUTIONS LIMITED

Respondent(s)

IA No. 58316/2026 - CONDONATION OF DELAY IN FILING

Date : 01-04-2026 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. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Sarthak Karol, Adv.
Mr. Gopi Chand, Adv.

For Respondent(s) : Mr. Ajay Vohra, Sr. Adv.
Mr. Aditya Vohra, Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Tanmay Vivek Dhakras, Adv.

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

1. There is a gross delay of 267 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioner.
2. Even otherwise, we see no reason to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, therefore, dismissed on the ground of delay as well as merits.
4. However, the question of law is kept open.
5. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)