

ITEM NO.21

COURT NO.17

SECTION XII

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).12078/2026

[Arising out of impugned final judgment and order dated 29-08-2025 in WAMD No.413/2023 passed by the High Court of Judicature at Madras at Madurai]

THE DEPUTY COMMISSIONER OF INCOME TAX
(INTERNATIONAL TAXATION) MADURAI & ANR.

Petitioner(s)

VERSUS

VEDANTA LIMITED

Respondent(s)

IA No. 71441/2026 - CONDONATION OF DELAY IN FILING

Date : 13-03-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Padmesh Mishra, Adv.
Mr. Aman Jha, Adv.
Mrs. Sangeeta Singh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Mr. Arijit Prasad, learned Senior Advocate for the petitioners submits that during the period in question for residents, the time limit provided was seven years and hence, applying principles analogous thereto that time should have been taken as a reasonable time for non-residents as well, while granting reasonable time for initiation of proceeding.
3. Issue notice, returnable on 04.05.2026.

(NEHA GUPTA)
COURT MASTER (SH)

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)