

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.12417/2026

[Arising out of impugned final judgment and order dated 14-02-2025 in WP(C) No. 1662/2025 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 30 & ANR.

Petitioner(s)

VERSUS

VIVO MOBILE INDIA PRIVATE LIMITED

Respondent(s)

[IA No. 86482/2026 - CONDONATION OF DELAY IN FILING
IA No. 86486/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT]

Date : 25-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :

Mr. N Venkataraman, A.S.G. [NP]
Mr. Sudarshan Lamba, AOR
Mr. Padmesh Mishra, Adv.
Mr. Madhav Singhal, Adv.
Ms. Neelakshi Bhaduria, Adv.
Mr. Gopi Chand, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. We do not find a ground to interfere with the impugned judgment in exercise of our jurisdiction under Article 136 of the Constitution of India. Accordingly, the special leave petition is dismissed.
3. Pending application(s), if any, shall stand disposed of.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(SAPNA BANSAL)
COURT MASTER (NSH)