ITEM NO.22 COURT NO.7 SECTION XIV

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.14835/2026

[Arising out of impugned final judgment and order dated 16-01-2025 in WP(C) No. 13413/2024 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

PRAKASH INDUSTRIES LIMITED Respondent(s)

IA No. 105865/2026 - CONDONATION OF DELAY IN FILING

Date : 17-04-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Arijit Prasad, Sr. Adv.
Mr. Amit Sharma B, Adv.
Mr. V Chandrashekhara Bharathi, Adv.
Mr. S A Haseeb, Adv.

For Respondent(s) :

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

1. There is a gross delay of 329 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioner.

2. Even otherwise, we find no good ground 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. Pending application(s), if any, stand disposed of.

Signature Not Verified
Digitally signed by CHANDRESH
Date: 2026.04.17 17:41:52 IST
Reason:

(CHANDRESH) (POOJA SHARMA)
ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)