

ITEM NOS.20+61

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.15547/2026

[Arising out of impugned final judgment and order dated 21-05-2025 in WP(C) No. 5172/2022 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE INTL. Petitioner(s)
TAX 1(1)(1) & ANR.

VERSUS

M/S GE STEAM POWER SYSTEMS (EARLIER KNOWN AS M/S Respondent(s)
ALSTOM POWER SYSTEM SA)

(IA No. 112339/2026 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.21230/2026

(IA No. 114251/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 20-04-2026 These matters were 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. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Sudarshan Lamba, AOR
Mr. Gopi Chand, Adv.
Ms. Disha Thakkar, Adv.
Mr. Kartikay Asthana, Adv.
Mr. Yogya Rajpurohit, 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 The learned counsel appearing for the Revenue has fairly submitted that similar Special Leave Petition (C) (Dy.)No.16199/2026, arising out of the same impugned order of the

High Court, has already been dismissed by this Court on 17-4-2026.

2. Delay condoned.

3. Having heard the learned counsel appearing for the petitioners - Revenue and having gone through the materials on record, we find no good ground to interfere with the impugned orders passed by the High Court.

4. The Special Leave Petitions are, accordingly, dismissed.

5. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)