

ITEM NO.20

COURT NO.4  
S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

SECTION XIV

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 16138/2026

[Arising out of impugned final judgment and order dated 05-02-2024  
in ITA No. 56/2023 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX INTERNATIONAL  
TAXATION 3

Petitioner(s)

VERSUS

TECHNIP FRANCE SAS

Respondent(s)

IA No. 99072/2026 - CONDONATION OF DELAY IN FILING

Date : 13-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. V Chandrashekhara Bharathi, Adv.  
Mr. Ishaan Sharma, Adv.  
Mr. Praneet Pranav, Adv.  
Mr. Vijay Awana, Adv.

For Respondent(s) :

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

There is a gross delay of 680 days in filing the  
special leave petition. The explanation offered for  
seeking condonation of delay are neither sufficient in  
law so as to condone the same nor satisfactory. Hence,  
the application seeking condonation of delay is  
dismissed. Consequently, the special leave  
petition also stands dismissed.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)  
DEPUTY REGISTRAR

(DIVYA BABBAR)  
COURT MASTER (NSH)

