

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(s). 15567/2026

[Arising out of impugned final judgment and order dated 13-05-2025  
in ITA No. 796/2023 passed by the High Court of Delhi at New Delhi]

THE PR COMMISSIONER OF INCOME TAX CENTRAL 1                      Petitioner(s)

VERSUS

SANGEETA SAWHNEY    Respondent(s)

(IA No. 134961/2026 - CONDONATION OF DELAY IN FILING & IA  
No. 134963/2026 - CONDONATION OF DELAY IN REFILEING SLP)

Date : 08-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Raghavendra P Shankar, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Ms. Pallavi Mishra, Adv.  
Mr. Gaurav Arya, Adv.  
Ms. Shambhavi Sharma, Adv.  
Mr. Amit Sharma V, Adv.

For Respondent(s) :

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

1. Heard the learned Additional Solicitor General appearing for the Revenue.
2. Issue notice on delay as well as on the Special Leave Petition.
3. Tag with Diary No.14609/2026

(VISHAL ANAND)  
DEPUTY REGISTRAR(POOJA SHARMA)  
COURT MASTER (NSH)