

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). 16523/2026

[Arising out of impugned final judgment and order dated 22-05-2025 in WP(C) No. 3759/2025 passed by the High Court of Delhi at New Delhi]

INCOME TAX OFFICER WARD 77(4) & ORS.

Petitioner(s)

VERSUS

SWIFTRANS INTERNATIONAL PVT. LTD.

Respondent(s)

IA No. 108601/2026 - CONDONATION OF DELAY IN FILING

Date : 24-04-2026 This matter was called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA**

**For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Ashok Panigrahi, Adv.
Mrs. Shambhavi Sharma, Adv.
Ms. Seema Bengani, Adv.**

For Respondent(s) :

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

1. The special leave petition has been filed 203 days beyond the period of limitation.
2. Cause shown for condonation of delay is not sufficient. The application for condonation of delay to file the special leave petition stands rejected.
3. Consequently, the special leave petition is dismissed as time-barred.
4. Pending interlocutory application(s), if any, shall stand disposed of.

**(JATINDER KAUR)
P.S. to REGISTRAR**

**(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)**