

ITEM NO.12

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.17790/2026

[Arising out of impugned final judgment and order dated 02-12-2024 in ITA No. 558/2024 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION 3

Petitioner(s)

VERSUS

ROLLAND ENTERPRISES LTD

Respondent(s)

IA No. 98091/2026 - CONDONATION OF DELAY IN FILING

Date : 07-04-2026 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. Nikhil Aradhe, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Shailendra Tiwari, Adv.

For Respondent(s) :

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

Tag with Diary No.27252 of 2025.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)