

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). 18108/2026

[Arising out of impugned final judgment and order dated 02-09-2024 in WP(C) No. 12735/2022 passed by the High Court of Delhi at New Delhi]

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 22 (2) Petitioner(s)

VERSUS

SWAROVSKI INDIA PRIVATE LIMITED Respondent(s)

IA No. 117697/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 17833/2026 (XIV)

IA No. 120982/2026 - CONDONATION OF DELAY IN FILING

Date : 24-04-2026 These matters were called on for hearing today.

CORAM :

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

For Petitioner(s) :

Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Yash Singh, Adv.

For Respondent(s) :

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

Tag with Diary No.11688/2026 etc.

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