

ITEM NO.15

COURT NO.6

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No.75049/2025

[Arising out of impugned final judgment and order dated 02-12-2024 in ITA No. 557/2024 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

ROLLAND ENTERPRISES LTD.

Respondent(s)

IA No. 5788/2026 - CONDONATION OF DELAY IN FILING

Date : 23-01-2026 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. S Dwarakanath, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. Mayank Pandey, Adv.
Mr. Gaurang Bhushan, Adv.
Mr. Praneet Pranav, Adv.
Mr. Sudhakar Dwivedi, Adv.

For Respondent(s) :

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

Tag with Diary No. 68355 of 2025.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)