

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(s). 12329/2026

[Arising out of impugned final judgment and order dated 02-09-2024 in WP(C) No. 12204/2021 passed by the High Court of Delhi at New Delhi]

JOINT COMMISSIONER OF INCOME TAX (OSD)

Petitioner(s)

VERSUS

SWAROVSKI INDIA PRIVATE LIMITED

Respondent(s)

(IA No. 79735/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 20-03-2026 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.
Ms. Medha Pushkarna, Adv.
Mr. Anuj Udupa, Adv.
Mr. B K Satija, Adv.
Mr. Shashank Bajpai, 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)
ASTT. REGISTRAR-cum-PS(POOJA SHARMA)
COURT MASTER (NSH)