

ITEM NO.7

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.769/2026

[Arising out of impugned final judgment and order dated 13-12-2024 in ITA No. 561/2024 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. 27455/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 16-03-2026 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. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Amit Sharma V, Adv.
Mr. Prashant Singh II, Adv.

For Respondent(s) :

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

Tag with Diary No.74986/2025 etc.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)