

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). 14609/2026

[Arising out of impugned final judgment and order dated 13-05-2025 in ITA No. 784/2023 passed by the High Court of Delhi at New Delhi]

PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 1 NEW DELHI

Petitioner(s)

VERSUS

PRAVEEN SAWHNEY

Respondent(s)

(IA No. 86953/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 14897/2026

Diary No(s). 16198/2026

Date : 25-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE S.V.N. BHATTI

For Petitioner(s) :

Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. Padmesh Mishra, Adv.
Ms. Astha Singh, Adv.
Mr. Pabitra Kumar Biswal, Adv.
Mr. Amit Sharma V., Adv.
Ms. Gargi Khanna, Adv.
Ms. Pallavi, Adv.

For Respondent(s) :

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

1. Mr. Raghavendra P. Shankar, learned Additional Solicitor General appearing for the petitioner, draws the attention of

this Court at page No. 21 (PDF 33) of the paperbook, where Clause (ix) of the Explanation to Section 153B of the Income Tax Act, 1961 which was numbered as Clause (viii) at the material time, has been set out.

2. According to the learned Additional Solicitor General, an extension period of one year was available, since a request for information had been made to the Swiss authority under the Double Taxation Avoidance Agreement (for short "DTAA") which was in force in 1995. The request itself was dated 11.06.2013.

3. The High Court has rejected the contention of the Department holding that since the period pertained to a time prior to 01.04.2011, when the DTAA of 2011 came into force, the extension would not be available.

4. Learned Additional Solicitor General submits that for the following two reasons, the finding is assailable:

(a) That the DTAA in force in 1995 would cover the period from 01.04.1995 to 31.03.2011; and

(b) In any event and without prejudice, for the period 01.04.2011 to 31.03.2012, even applying the 2011 DTAA, the request made on 11.06.2013 would be valid.

5. The learned Additional Solicitor General further submits that the assessment order having been made on 04.03.2015 was well within the extended period. He submits that the impugned judgment and order is not sustainable.

6. Issue notice on the prayer for interim relief, application for condonation of delay and the Special Leave Petition, returnable on 18.05.2026.

(DEEPAK SINGH)
ASTT. REGISTRAR-cum-PS

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)