

ITEM NOS.12+58+60

COURT NO.7

SECTION XIV

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) Diary No.11162/2026

[Arising out of impugned final judgment and order dated 27-02-2025  
in WPC No. 249/2025 passed by the High Court of Delhi at New Delhi]

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 4Petitioner(s)

VERSUS

JANUS INFRASTRUCTURE PROJECTS PRIVATE LIMITED

Respondent(s)

(IA No. 79845/2026 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.11267/2026 (XIV)

(IA No. 78245/2026 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.4245/2026

(IA No. 78692/2026 - CONDONATION OF DELAY IN FILING SLP & IA  
No. 78695/2026 - CONDONATION OF DELAY IN REFILING SLP)

WITH

Diary No(s). 11266/2026 (XIV)

(IA No. 84525/2026 - CONDONATION OF DELAY IN FILING SLP)

Diary No(s). 10295/2026 (XIV)

(IA No. 83369/2026 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.10012/2026

Date : 20-03-2026 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. Raghavendra P Shankar, A.S.G.

Mr. Sudarshan Lamba, AOR

Ms. Pallavi Mishra, Adv.

Ms. Medha Pushkarna, Adv.

Mr. B K Satija, Adv.

Mr. Anuj Srinivasan Udupa, Adv.

Mr. Sachin Sharma, Adv.

Mr. B Sunita Rao, Adv.

Mr. Sudarshan Lamba, AOR

Mrs. Priyanka Tyagi, Adv.

For Respondent(s) :

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

Diary No.11162/2026, Diary No.11267/2026, Diary No.4245/2026, Diary No.11266/2026 & Diary No.10295/2026:-

1. Heard the learned Additional Solicitor General appearing for the petitioner(s) - Revenue.
2. Issue notice on limitations as well as on the Special Leave Petitions.
3. Tag with Diary No.53868/2024.

SPECIAL LEAVE PETITION (CIVIL) Diary No.10012/2026:-

1. In view of Order passed by this Court dated 16-12-2024 in Diary No.51947/2024 and Diary No.54151/2024 respectively, the Special Leave Petition is dismissed on the ground of delay as well as on merits.
2. Pending application, if any, stand disposed of.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)