

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). 10080/2024

(Arising out of impugned final judgment and order dated 07-03-2022 in ITA No. 34/2022 passed by the High Court of Delhi at New Delhi)

COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

GRACEMAC CORPORATION

Respondent(s)

(IA No.66121/2024-CONDONATION OF DELAY IN FILING and IA No.66122/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 01-04-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. N Venkatraman, A.S.G.  
Ms. Nisha Bagchi, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Viplav Acharya, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. Prasenjeet Mohapatra, Adv.  
Mr. Raghav Sharma, Adv.

For Respondent(s) Mr. Parth, AOR  
Mr. Nageswar Rao, Adv.  
Mr. Aman Rewaria, Adv.

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

There is gross delay of 636 days in filing this special leave petition.

However, we note that the issues raised in this special leave petition have been answered by a judgment by a three-Judge Bench of this Court in Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and Anr. reported in (2022)

3 SCC 321: (2021) SCC Online SC 159.

In the circumstances, following the aforesaid order/judgment, the special leave petition stands dismissed both on the ground of merits as well as on delay.

In doing so we have also followed the order dated 03.07.2023 passed in Commissioner of Income Tax vs. M/s Gracemac Corporation in SLP(C) Dy. No.16749/2023.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)