

ITEM NO.17

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. 74986/2025

[Arising out of impugned final judgment and order dated 02-12-2024 in ITA No. 599/2024 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

ROLLAND ENTERPRISES LTD.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 1790/2026 - CONDONATION OF DELAY IN FILING

Date : 09-01-2026 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. S Dwarakanath, A.S.G.  
Ms. Madhulika Upadhyay, AOR  
Mr. Abhishek Pratap Singh, Adv.  
Mr. Gaurang Bhushan, Adv.  
Mr. Mrigna Shekhar, Adv.  
Mr. Rajeev Kumar Ranjan, Adv.

For Respondent(s) :

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

Tag with D.No. 49927 of 2025.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)