

ITEM NO.11

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 PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No.68355/2025

[Arising out of impugned final judgment and order dated 02-12-2024 in ITA No. 556/2024 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. 336285/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 68216/2025 (XIV)

FOR ADMISSION and I.R.

IA No. 334043/2025 - CONDONATION OF DELAY IN FILING

Date : 05-01-2026 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. S Dwarakanath, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mrs. Alka Aggarwal, Adv.

Mr. Abhyudey Kabra, Adv.
Mr. Rajat Vaishnaw, Adv.
Mr. Mudit Bansal, Adv.

For Respondent(s) :

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

Tag with Diary No. 49927 of 2025.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)