

ITEM NO.9

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(s).74598/2025

[Arising out of impugned final judgment and order dated 29-08-2024 in ITA No. 872/2019 passed by the High Court of Delhi at New Delhi]

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 3 Petitioner(s)

VERSUS

PERNOD RICARD INDIA PRIVATE LIMITED Respondent(s)

IA No. 136688/2026 - CONDONATION OF DELAY IN FILING

IA No. 136689/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 26-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnaw, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. Digvijay Dam, Adv.
Mr. Santosh Kumar, Adv.

For Respondent(s) :Mr. Anmol Anand, AOR
Mr. Adwiteya Grover, Adv.

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

1. There is a gross delay of 384 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioner.
2. Even otherwise, we see no good ground to interfere with the impugned order passed by the High Court.

3. The Special Leave Petition is, accordingly, dismissed on the ground of delay as well as on merits.

4. Pending applications, if any, also stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)