

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). 3081/2023

(Arising out of impugned final judgment and order dated 07-03-2022 in ITA No. 32/2022 passed by the High Court of Delhi at New Delhi)

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION) 2 Petitioner(s)

VERSUS

GRACEMAC CORPORATION GOLF VIEW CORPORATE

Respondent(s)

(IA No. 113656/2023 - AMENDMENT IN CAUSE TITLE

IA No. 23951/2023 - CONDONATION OF DELAY IN FILING

IA No. 23952/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 13-09-2024 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.R. GAVAI

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) Mr. N Venkatraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Chandra Prakash, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Raghav Sharma, Adv.
Mr. Shlok Chandra, Adv.

For Respondent(s) Mr. Nageswar Rao, Adv.
Mr. Ambhoj Kumar Sinha, AOR
Mr. Parth, Adv.

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned judgment and order passed by the High Court. The special leave petition is, accordingly, dismissed.
3. Pending application(s), if any, shall stand disposed of.

(NARENDRA PRASAD)
DEPUTY REGISTRAR

(ANJU KAPOOR)
COURT MASTER