

ITEM NO.23

COURT NO.5

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(s). 43696/2024

[Arising out of impugned final judgment and order dated 24-07-2024 in ITA No. 1251/2018 passed by the High Court of Delhi at New Delhi]

AMUL GABRANI

Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX 9

Respondent(s)

(FOR ADMISSION and IA No.270727/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS and IA No.270725/2024-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 02-12-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s)

Mr. Sandeep Chilana, Adv.
Ms. Anjali jain, Adv.
Ms. Rusheet Saluja, AOR

For Respondent(s)

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

Heard the learned counsel appearing for the
petitioner.

Delay condoned.

We concur with the view taken by the Delhi High Court about the interpretation of sub-section 2 of Section 271-AAA of the Income Tax Act, 1961. Hence, no case for interference is made out in exercise of our jurisdiction under Article 136 of the Constitution of

India. The Special Leave Petition is accordingly dismissed.

Pending application also stands disposed of.

**(ANITA MALHOTRA)
AR-CUM-PS**

**(AVGV RAMU)
COURT MASTER**