Income Tax Officer Ward Int Tax 1(1)(1) & Ors. v. AECOM Intercontinental Holdings UK Ltd. & Anr.

SLP (Civil) Diary No. 51384 of 2026

Order dated 13 October 2026; Diary No. 51384/2026 | 2026-10-13

SLP dismissal with ordinary-assessment taxability expressly reserved

Income-tax proceedings: ordinary assessment reserved in operative paragraph 3; no section number specified in this SC order

2-judge bench | Pamidighantam Sri Narasimha J. | Alok Aradhe J.

Decision scope and outcome limits

The SC order expressly preserves examination of taxability in ordinary assessment. SLP dismissal is not a declaration that the receipts are exempt or a final adjudication of their tax character.

01 FACTS OF THE CASE

Revenue sought special leave against the Delhi High Court's order dated 20 May 2025 in W.P.(C) 10843/2024. The SC proceeding included an application to condone filing delay.

Source: Primary order: Caption and paragraph 1; PDF page 1

02 DISCUSSION BY THE HON'BLE COURT

After condoning delay and hearing both sides, the Court declined to interfere. It expressly clarified that the impugned order would not prevent Revenue from examining the taxability of the receipt in the normal course of assessment under the Act.

Source: Primary order: Paragraphs 1–3; PDF pages 1–2

03 JUDICIAL DECISION

The SLP was dismissed with that clarification. Pending interlocutory applications were disposed of.

Source: Primary order: Paragraphs 2–4; PDF pages 1–2

04 OUTCOME / IN WHOSE FAVOUR

Respondents on the SLP disposal, subject to the express reservation allowing Revenue to examine taxability in ordinary assessment.

Source: Primary order: Paragraphs 2–4; PDF pages 1–2

05 AKHB REVIEW POINT

Preserve the distinction between the immediate effect of the impugned order and the later assessment of the receipt. The SC order itself supplies no section number or detailed receipt analysis; do not add a merits holding from a headline.

Source: Primary order: Paragraph 3; PDF pages 1–2

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SOURCE & VERIFICATION

Supreme Court of India — official order PDF

All two pages of the official record of proceedings were read. It identifies the Delhi High Court order dated 20 May 2025 in W.P.(C) 10843/2024. The actual hearing/order date is 13 October 2026, distinct from the later digital signature.

Open cited source rendition

STATUTORY SCOPE

Income-tax proceedings under the identified statutory setting. This note does not establish equivalence under the Income-tax Act, 2025, or comprehensive later-treatment/current-law clearance.

LATER TREATMENT

Source checked 2026-10-22. Subsequent treatment and current-law applicability have not been comprehensively checked.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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