Principal Commissioner of Income Tax Central 4 v. Helios Exports Ltd. (with connected petitions)

SLP (Civil) Diary No. 52330 of 2026 / SLP (Civil) Diary No. 59571 of 2026 / SLP (Civil) Diary No. 59739 of 2026 / SLP (Civil) Diary No. 59576 of 2026 / SLP (Civil) Diary No. 59837 of 2026

Common order dated 14 October 2026; Diary No. 52330/2026 and connected | 2026-10-14

Common SLP disposal following dismissal of similar petitions

Income-tax litigation: final common SLP disposal; no substantive tax section specified in this SC order

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

Decision scope and outcome limits

One common two-page order covers five printed diary numbers. It refers to similar petitions already dismissed but gives no new substantive tax reasoning. The PDF does not individually name the companion respondents.

01 FACTS OF THE CASE

The leading petition challenged the Bombay High Court's order dated 26 November 2025 in ITAL 81/2025. Four further diary petitions were listed with it in the same SC record.

Source: Primary order: Caption and connected-docket list; PDF page 1

02 DISCUSSION BY THE HON'BLE COURT

The Court condoned delay and stated that similar petitions arising from the common order had already been dismissed. On that basis it dismissed the present SLPs as well. The order does not reproduce the earlier decisions or decide a separate tax proposition.

Source: Primary order: Operative paragraphs 1–2; PDF page 2

03 JUDICIAL DECISION

All five listed SLPs were dismissed; pending applications stood disposed of.

Source: Primary order: Operative paragraphs 2–3; PDF page 2

04 OUTCOME / IN WHOSE FAVOUR

Respondents on the SLP disposal. No separate SC assessment finding, tax computation or merits ratio is stated.

Source: Primary order: Operative paragraphs 2–3; PDF page 2

05 AKHB REVIEW POINT

Read the common High Court order and the earlier SC disposals before relying on the underlying tax point. Match the exact connected docket to the proceeding for which reliance is proposed; this order supplies no new substantive tax ratio.

Source: Primary order: Connected list on page 1; operative paragraph 2 on page 2

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SOURCE & VERIFICATION

Supreme Court of India — official order PDF

Both pages of the official common record of proceedings were read, including all five diary numbers and the operative order. The leading caption identifies Helios Exports; exact common-order bytes are retained.

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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