Commissioner of Income Tax II v. Maruti Suzuki India Ltd. (erstwhile Maruti Udyog Ltd.)

SLP (Civil) Diary No. 54022 of 2026

Order dated 16 October 2026; Diary No. 54022/2026 | 2026-10-16

SLP dismissed as time-barred after rejection of filing-delay application

Income-tax litigation: filing-delay condonation; no substantive tax section specified in this SC order

2-judge bench | Dipankar Datta J. | Sheel Nagu J.

Decision scope and outcome limits

The SLP was dismissed for delay after condonation was refused. This does not amount to an SC ruling affirming a tax proposition in the High Court judgment.

01 FACTS OF THE CASE

Revenue sought special leave against the Delhi High Court order dated 3 February 2025 in ITA 34/2014, with an application to condone 480 days of filing delay.

Source: Primary order: Caption and operative paragraphs 1–2; PDF page 1

02 DISCUSSION BY THE HON'BLE COURT

The Court examined the application and found the cause shown for filing delay absolutely insufficient. Its reasoning concerned condonation, not the substantive tax dispute.

Source: Primary order: Operative paragraphs 1–3; PDF page 1

03 JUDICIAL DECISION

The delay-condonation application was rejected and the SLP dismissed as time-barred. Pending applications were disposed of.

Source: Primary order: Operative paragraphs 3–5; PDF page 1

04 OUTCOME / IN WHOSE FAVOUR

Respondent on the procedural limitation outcome only.

Source: Primary order: Operative paragraphs 3–5; PDF page 1

05 AKHB REVIEW POINT

Record filing dates and specific supporting evidence for a condonation application. Keep a dismissal for delay distinct from a merits judgment when citing the litigation outcome.

Source: Primary order: Operative paragraphs 1–5; PDF page 1

SOURCE & VERIFICATION

Supreme Court of India — official order PDF

The complete one-page official record of proceedings was read. It identifies the Delhi High Court order dated 3 February 2025 in ITA 34/2014 and the 480-day filing delay. No assessment year is specified.

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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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