

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). 14909/2026  
[Arising out of impugned final judgment and order dated 21-02-2025  
in ITA No. 166/2020 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX 2 Petitioner(s)

VERSUS

NOKIA CORPORATION Respondent(s)

(IA No. 108115/2026 - CONDONATION OF DELAY IN FILING)

Date : 16-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. N Venkataraman, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Surender Sinha, Adv.  
Mr. V C Bharathi, Adv.  
Mr. Rahul Arya, Adv.  
Mr. Sushant Singh, Adv.

For Respondent(s) Mr. Deepak Chopra, Adv.  
Mr. Ankul Goyal, Adv.  
Ms. Tanvi Aggarwal, Adv.  
Mr. Anmol Anand, AOR

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

1. There is a gross delay of 286 days in filing this Special Leave Petition. The reasons assigned are neither satisfactory nor sufficient in law so to condone the delay. Hence, the application seeking condonation the delay is dismissed.
2. Consequently, the Special Leave Petition also stands dismissed.
3. Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)  
COURT MASTER (NSH)