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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

CNR No. DLHC010595182010

+ **ITA 1621/2010**

CIT

.....Appellant

Through: Mr. Vipul Agrawal, SSC along with
Ms. Harshita K. and Ms. Gooraang
Ranjan, Advocates.

versus

PADMINI TECHNOLOGIES LTD

.....Respondent

Through: Mr. S. Vasudevan, Mr. Tanmay
Bhatnagar, Mr. Snehal Ranjan Shukla
and Ms. Mitakshara Singh, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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21.08.2026

1. This case was adjourned *sine-die* on 20.01.2016 by observing thus:

*“1. This appeal is to be listed after the disposal of W.P.(C)
Nos. 412 and 413 of 2006. It is accordingly adjourned sine
die.*

*2. The Registry will list this appeal before the Court after
disposal of the above writ petitions.”*

2. Mr. S. Vasudevan, learned counsel for the respondent submitted that the writ petition which was pending before this Court against the order of the Settlement Commission being W.P.(C) 412/2006, has been decided by the



Division Bench of this Court, *vide* its judgment dated 15.05.2017 and the order of the Settlement Commission which formed the basis for proceeding against the assessee has been affirmed therein.

3. He further submitted that in light of the aforesaid judgment of the Division Bench, the present appeal filed by the Department deserves to be dismissed.

4. Mr. Vipul Agrawal, learned Senior Standing Counsel, at this juncture, pointed out that against the said judgment dated 15.05.2017 passed by this Court, the Union of India had preferred a Special Leave Petition (SLP), in which by order dated 15.12.2017, Hon'ble the Supreme Court has issued notices and stayed the effect and operation of the judgment dated 15.05.2017 passed by this Court. He further submitted that even leave has been granted *vide* order dated 03.01.2024.

5. We find that the present appeal was adjourned *sine-die* on 20.01.2016 and has thereafter has been listed on a number of occasions, but is being adjourned because of the pendency of above SLP/appeal.

6. Hence, rather than keeping the appeal pending, we hereby dismiss the appeal in light of the findings recorded in the judgment dated 15.05.2017 passed by this Court; because the Income Tax Appellate Tribunal had relied upon the order of the Settlement Commission, which has been affirmed by this Court *vide* judgment dated 15.05.2017.

7. While doing so, we direct the respondent-assessee to move an application and place on record the final order of the Hon'ble Supreme Court within 4 weeks of the Appeal nos. 179-180/2024 arising out of SLP no. 36222-36223/2017 being finally decided by the Hon'ble Supreme Court.

8. On the copy of order being placed, the appeal, if required, would be



revived.

9. The appeal at this juncture is, however disposed of, accordingly.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 21, 2026/v