

ITEM NO.2

COURT NO.3
S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SECTION IV-A

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 20882/2026

[Arising out of impugned final judgment and order dated 04-03-2025 in ITA No. 632/2023 passed by the High Court of Karnataka at Bengaluru]

PRL. COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION) & ANR.

Petitioner(s)

VERSUS

M/S IBM INDIA PVT. LTD.

Respondent(s)

IA No. 204203/2026 - CONDONATION OF DELAY IN FILING

Date : 29-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnav, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. Udai Khanna, Adv.
Mr. Sachin Sharma, Adv.

For Respondent(s) :

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

There is a gross delay of 307 days in filing the Special Leave Petition. The reasons assigned for seeking condonation of delay are neither satisfactory nor sufficient in law so as to condone the same. Hence, the application seeking condonation of delay is dismissed. Consequently, the Special Leave Petition is also dismissed on the ground of delay.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
DEPUTY REGISTRAR

(DIVYA BABBAR)
COURT MASTER (NSH)