

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No. 1580/2026

[Arising out of impugned final judgment and order dated 05-03-2025 in ITA No. 425/2023 passed by the High Court of Karnataka at Bengaluru]

THE PRL COMMISSIONER OF INCOME TAX CENTRAL & ANR. Petitioner(s)

VERSUS

WATERLINE HOTELS PVT LTD Respondent(s)

FOR ADMISSION and I.R.

Date : 07-09-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) Mr. Sudarshan Lamba, AOR
 Mr. S Dwarakanath, A.S.G.
 Mrs. Nisha Bagchi, Sr. Adv.
 Mr. Sarthak Karol, Adv.
 Mr. Digvijay Dam, Adv.
 Ms. Neelakshi Bhaduria, Adv.
 Mr. Amit Sharma V, Adv.

For Respondent(s) Ms. Mrinal Kanwar, Adv./AOR

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

We are informed that Ms. Mrinal Kanwar, learned counsel, is instructed to appear for the respondent. Time is sought to enable her to enter appearance and file a counter affidavit.

Needful shall be done within six weeks from today.

Rejoinder thereto, if any, may be filed within two weeks thereafter.

Re-list on 16.11.2026.

(BABITA PANDEY)
AR-CUM-PS

(AJEET SINGH TARIYAL)
COURT MASTER (NSH)