

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). 25967/2026

[Arising out of impugned judgment and order dated 23-01-2025 in ITA No. 474/2023 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION 1

Petitioner(s)

VERSUS

ABODE SYSTEMS SOFTWARE IRELAND LTD.

Respondent(s)

(IA No. 155735/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 26610/2026 (XIV)

(IA No. 147154/2026 - CONDONATION OF DELAY IN FILING)

Diary No(s). 15756/2026 (XIV)

(IA No. 162802/2026 - CONDONATION OF DELAY IN FILING)

Date : 16-07-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Sachin Sharma, Adv.
Mr. Manish, Adv.

For Respondent(s) :Mr. Arvind P. Datar, Sr. Adv.
Mr. Vishal Kalra, Adv.
Mr. Anil Kumar, Adv.
Ms. Suvandna Kalra, Adv.
Mr. Anil Kumar Gautam, AOR

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

List before appropriate Bench after obtaining orders from
Hon'ble the Chief Justice of India.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
DY. REGISTRAR