

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

MISCELLANEOUS APPLICATION NO. 2170/2026 IN SLP(C) NO. 11098/2021

[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 13-01-2026
IN SLP(C) NO. NO. 11098/2021 PASSED BY THE SUPREME COURT OF INDIA]

THE COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION &
ANR.PETITIONER(S)

VERSUS

M/S IBM WORLD TRADE CORPORATION

RESPONDENT(S)

FOR ADMISSION

IA NO. 47607/2026 - RECALLING THE COURTS ORDER

Date : 31-07-2026 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. Nithin Chowdhary Paluvari, Adv.
Mr. Sarthak Karol, Adv.
Ms. Nasadiya Singh, Adv.
Mr. S Vijay Adithya, Adv.

For Respondent(s) :

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

IA NO.47607 of 2026:

Following the order dated 19.05.2026 passed by this
Court in M.A.NO.1100 of 2026 in C.A.No.4132 of 2020, we
dismiss this application seeking restoration of the
Special Leave Petition before this Court.

Consequently, the Miscellaneous Application is also
dismissed.

(B. LAKSHMI MANIKYA VALLI)
COURT MASTER (SH)

(DIVYA BABBAR)
COURT MASTER (NSH)