

ITEM NO.3

COURT NO.6

SECTION IV-A

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). 73187/2025

[Arising out of impugned final judgment and order dated 10-06-2024 in ITA No. 29/2024 passed by the High Court of Karnataka at Bengaluru]

THE COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION & ANR.

Petitioner(s)

VERSUS

M/S IBASIS NETHERLANDS B.V.

Respondent(s)

IA No. 139833/2026 - CONDONATION OF DELAY IN FILING

IA No. 139834/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 15-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. S Vijay Aditya, Adv.
Mr. Gaurav Arya, Adv.
Mr. Purnendu Bajpai, Adv.
Mrs. Rekha Pandey, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The issue involved in the instant matter is covered by the decision of this Court in "*Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and Anr.*" reported in (2022) 3 SCC 321 and nothing survives in the present matter. The Special Leave Petition is, therefore, dismissed.

3. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR