ITEM NO.14 COURT NO.12 SECTION XII

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

SPECIAL LEAVE PETITION (CIVIL) Diary No. 24830/2026

[Arising out of impugned final judgment and order dated 01-08-2025 in TCA No. 140/2025 passed by the High Court of Judicature at Madras]

THE COMMISSIONER OF INCOME TAX Petitioner(s)

VERSUS

WATANMAL BOOLCHAND COMPANY LTD Respondent(s)

(FOR ADMISSION and I.R. and IA No. 135124/2026 - CONDONATION OF DELAY IN FILING)

WITH
Diary No(s). 24009/2026 (XII)
(IA No. 136876/2026 - CONDONATION OF DELAY IN FILING)

Date : 13-05-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) Mr. Vikramjeet Bannerjee, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Abhishek Singh, Adv.
Mr. Ayush Anand, Adv.
Mr. Pabitra Kumar Biswal, Adv.
Mr. Gaurav Arya, Adv.
For Respondent(s)

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

Delay condoned.

Issue notice and tag with SLP(C) No. 26586/2025, titled *"Commissioner of Income Tax, International Taxation Vs. Sutherland Global Services Inc."*.

Notice shall be served by all modes, including *dasti.*

Operation of the impugned judgments dated 01.08.2025 and 31.07.2025 shall remain stayed till the next hearing.

Signature Not Verified
Digitally signed by babita pandey
Date: 2026.05.14 18:54:20 IST
Reason:

(BABITA PANDEY) (DIVYA BABBAR)
AR-CUM-PS COURT MASTER (NSH)