

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 SPetition 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 PR COMMISSIONER OF INCOME TAX CENTRAL & ANR. Petitioner(s)

VERSUS

WATERLINE HOTELS PVT LTD Respondent(s)

FOR ADMISSION and I.R.

Date : 22-05-2026 This petition was called on for hearing today.

CORAM :

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

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) :

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

Learned ASG appearing for the petitioners seeks time to effect service of notice upon the sole respondent, who still remains unserved.

Needful shall be done before the next date of hearing.

List after completion of the process on 07.09.2026.

(IRAMNAZ)
COURT MASTER (SH)

(PREETI SAXENA)
COURT MASTER (NSH)