

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).27235/2025

[Arising out of impugned final judgment and order dated 18-03-2024 in ITA No.143/2024 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX  
INTERNATIONAL TAXATION 3, DELHI

Petitioner(s)

VERSUS

SERVICE NOW NEDERLAND BV

Respondent(s)

IA No. 151651/2025 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 35642/2025 (XIV)

IA No. 174796/2025 - CONDONATION OF DELAY IN FILING

Date : 15-05-2026 These matters were called on for hearing today.

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

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.  
Mr. Abhyudey Kabra, Adv.  
Mr. Rajat Vaishnaw, Adv.  
Mr. Mudit Bansal, Adv.  
Mr. S. Vijay Adithya, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Ms. Astha Singh, Adv.  
Mr. Jagdish Chandra, Adv.  
Mr. Ajay Kr. Prajapati, Adv.  
Mr. Sudarshan Lamba, AOR  
Mr. Raj Bahadur Yadav, AOR  
Miss Madhulika Upadhyay, AOR

For Respondent(s) :Mr. Aditya Vohra, Adv.  
Mr. Aniket Deepak Agrawal, AOR  
Mr. Tanmay Vivek Dhakras, Adv.

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

1. Learned ASG representing the Revenue has submitted that these matters do not pertain to those issues, which were the subject matter of order dated 10.04.2026 passed in C.A. No. 4716/2026 and

connected matters or order dated 04.05.2026 passed in C.A. No.6922/2026 and connected matters.

2. List these matters (without tagging) after obtaining directions from the Chief Justice of India on the administrative side.

(ARJUN BISHT)  
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)  
ASSISTANT REGISTRAR