

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

Civil Appeal No(s). 100/2014

THE COMMISSIONER OF INCOME TAX & ANR.

Appellant(s)

VERSUS

M/S. WIPRO LTD.

Respondent(s)

WITH

C.A. No. 102/2014 (XII-B)

SLP(C) No. 978/2014 (IV-C)

IA No. 1/2013 - CONDONATION OF DELAY IN FILING, IA No. 2/2013 -
CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

SLP(C) No. 18405/2015 (IV-C)

Date : 23-07-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN

HON'BLE MR. JUSTICE ARUN PALLI

For Appellant(s) Mrs. Anil Katiyar, AOR

Mr. S. Dwarakanath, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Krishna Kant Dubey, Adv.
Mrs. Gargi Khanna, Adv.
Mrs. Sadhana Sandhu, Adv.

Mr. Raj Bahadur Yadav, AOR

For Respondent(s) Ms. Archana Sahadeva, AOR

Mr. Wasim Ansari, Adv.

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

1. At the request of Mr. S. Dwarakanath, learned Additional Solicitor General appearing for the appellant(s) to obtain instructions regarding the tax effect in these matters, list on 12th August, 2026.

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(MANOJ KUMAR)
COURT MASTER (NSH)