ITEM NO.43 COURT NO.7 SECTION IV-A

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

Petition 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 : 16-11-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) : Mr. S. Dwarakanath, A.S.G. (N/P)
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Sarthak Karol, Adv.
Mr. Digvijay Dam, Adv.
Ms. Neelakshi Bhaduria, Adv.
Mr. Amit Sharma V., Adv.

For Respondent(s) :
Mr. Preetesh Kapur, Sr. Adv.
Ms. Mrinal Kanwar- 3163, AOR
Mr. Vaibhav Rajsingh Rathore, Adv.

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

Learned senior counsel appearing for the respondent states that no counter affidavit would be filed on behalf of the said respondent. He, however, seeks time to place reliance on an order passed by the High Court in relation to another matter. A copy thereof has been handed over to the other side in Court today for verification.

The matter is, accordingly, adjourned.

Re-list on 04.01.2027.

Signature Not Verified
Digitally signed by Deepak Guglani
Date: 2026.11.17 17:05:50 IST
Reason:

(DEEPAK GUGLANI) (PREETI SAXENA)
DEPUTY REGISTRAR COURT MASTER (NSH)