

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 17532 OF 2017

THE COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION-2

Appellant(s)

VERSUS

ZTE CORPORATION

Respondent(s)

O R D E R

1. Mr. Karan Lahiri, learned counsel for the appellant submits that the issue arising for our consideration is covered by the decision of this Court in the case of *Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and another* reported in (2022) 3 SCC 321.

2. In view of the statement, the Civil Appeal is disposed of in terms of the aforesaid judgment.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
JULY 30, 2026

ITEM NO.111

COURT NO.5

SECTION XIV-A

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

Civil Appeal No(s). 17532/2017

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 2Appellant(s)

VERSUS

ZTE CORPORATION

Respondent(s)

Date : 30-07-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Appellant(s) : Mr. Raghavendra P Shankar, A.S.G.(NP)
Mr. Arijit Prasad, Sr. Adv.(NP)
Mr. S A Haseeb, Adv.
Mr. Alok Kumar, Adv.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv. (arguing counsel)
Ms. Pallavi Mishra, Adv.
Ms. Medha Pushkarna, Adv.

For Respondent(s) :Mr. Harpreet Singh Ajmani, AOR
Mr. Shashvat Dhamija, Adv.

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

1. The Civil Appeal is disposed of in terms of Signed Order.
2. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSTT. REGISTRAR(NSH)
(Signed Order is placed on the file)