

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 26285/2026

[Arising out of impugned final judgment and order dated 12-12-2024 in ITA No. 569/2024 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION 3

Petitioner(s)

VERSUS

SALESFORCE.COM SINGAPORE PTE. LTD.

Respondent(s)

IA No. 172680/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 31068/2026 (XIV)

IA No. 177669/2026 - CONDONATION OF DELAY IN FILING

Date : 13-07-2026 These matters were called on for hearing today.

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

For Petitioner(s) : Mrs. Nisha Bagchi, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Akshat Agarwal, Adv.
Ms. Nasadiya Singh, Adv.
Mr. Sachin Sharma, Adv.
Mr. P K Biswal, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned order(s) in exercise of our jurisdiction under Article 136 of the Constitution of India.
3. The Special Leave Petitions are, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR