

ITEM NO.32+71

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).24318/2026

[Arising out of impugned final judgment and order dated 29-10-2025 in ITA No. 122/2024 passed by the High Court of Karnataka at Bengaluru]

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

M/S GOLDMAN SACHS SERVICE PVT LTD Respondent(s)

IA No. 139420/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 25939/2026 (IV-A)

IA No. 142888/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 26586/2026 (IV-A)

IA No. 143629/2026 - CONDONATION OF DELAY IN FILING
Diary No(s). 25970/2026 (IV-A)

IA No. 147138/2026 - CONDONATION OF DELAY IN FILING

WITH

Item No.71 SLP (C) Diary No.26200/2026 (IV-A)

IA No. 158314/2026 - CONDONATION OF DELAY IN FILING

Date : 25-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Pallavi Mishra, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Gaurav Arya, Adv.
Mr. Krishna Kant Dubey, Adv.
Mr. Satya Prakash, Adv.
Mr. Vivek Gupta, Adv.
Mr. Sudhakar Dwivedi, Adv.

Item No.71: Mr. Raghavendra P Shankar, A.S.G.

Mr. Sudarshan Lamba, AOR
Mr. Arun Kumar Singh, Adv.

For Respondent(s) :

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

1. These matters were to be heard along with SLP (C) Diary No.38694/2024 as the questions of law involved in these petitions are the same.
2. However, the connected matter referred to above came to be disposed of on the ground of low tax effect vide order dated 24.09.2024.
3. Mr. Raghavendra P Shankar the learned A.S.G would like to prefer an appropriate application seeking recall of that order and for the revival of the matter so that all these matters can be heard together.
4. Let appropriate steps be taken at the earliest.
5. Post these matters after partial Court working days.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)