

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).25127/2025

[Arising out of impugned final judgment and order dated 03-06-2025 in WP No.1730/2019 passed by the High Court of Karnataka at Bengaluru]

THE ASSISTANT COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)

Petitioner(s)

VERSUS

GOOGLE IRELAND LIMITED

Respondent(s)

IA No. 156897/2026 - CONDONATION OF DELAY IN FILING

Date : 29-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR  
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) : Mr. N Venkataraman, A.S.G.  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Sudarshan Lamba, AOR  
Mr. V Chandrashekhara Bharathi, Adv.  
Mr. Prashant Singh Ii, Adv.  
Mrs. Sushma Verma, Adv.

For Respondent(s) : Mr. Deepak Chopra, Adv.  
Mr. Anmol Anand, AOR  
Ms. Priya Tandon, Adv.  
Mr. Adwiteya Grover, Adv.

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

1. Delay condoned.
2. Having heard learned Senior Counsel appearing for the petitioner - Revenue, we notice that the impugned order is passed by the learned Single Judge against which an intra court appeal is permitted under Section 4 of the Karnataka High Court Act, 1961. In that view of the matter, reserving liberty to the petitioner to file an appeal, if so advised, we dismiss the present Special Leave

Petition. We make it clear that in the event of appeal being filed within six weeks from today, the jurisdictional High Court shall examine the said appeal on its own merits and in accordance with law. We make it clear that we have not expressed any opinion on the merits of the case.

3. Pending application(s), if any, shall stand disposed of.

(NEHA GUPTA)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)