

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.39482/2026

[Arising out of impugned final judgment and order dated 07-02-2025 in ITA No. 11/2022 passed by the High Court of Karnataka at Bengaluru]

THE COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION & ANR.

Petitioner(s)

VERSUS

M/S URBAN LADDER HOME DECOR SOLUTIONS PVT. LTD. Respondent(s)

(IA No. 211930/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 12-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :

Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Gaurang Bhushan, Adv.
Mr. Surendra Sinha, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The High Court while dismissing the appeal has granted liberty to the Revenue to seek review/restoration of the appeal in the event the Review Petition filed before the Supreme Court in "The Commissioner of Income Tax International Taxation and Anr. Etc. vs. Engineering Analysis Centre of Excellence Private Limited Etc." is allowed in favour of the Revenue.
3. With the aforesaid, this petition stands disposed of.
4. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)