

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

MISCELLANEOUS APPLICATION NO. 2169/2026 IN SLP(C) NO. 16639/2021

[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 13-01-2026
IN SLP(C) NO. NO. 16639/2021 PASSED BY THE SUPREME COURT OF INDIA]

THE COMMISSIONER OF INCOME TAX & ANR.

PETITIONER(S)

VERSUS

M/S IBM WORLD TRADE CORPORATION

RESPONDENT(S)

FOR ADMISSION

IA No. 49063/2026 - MODIFICATION OF COURT ORDER

Date : 31-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Ms. S Vijay Aditya, Adv.
Mr. Sarthak Karol, Adv.
Mr. Nithin Chowdhary Paluvari, Adv.
Ms. Nasadiya Singh, Adv.

For Respondent(s) :

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

IA No. 49063/2026:

Following the order dated 19.05.2026 passed by this Court in M.A.NO.1100 of 2026 in C.A.No.4132 of 2020, we dismiss this application seeking restoration of the Special Leave Petition before this Court.

Consequently, the Miscellaneous Application is also dismissed.

(B. LAKSHMI MANIKYA VALLI)
COURT MASTER (SH)

(DIVYA BABBAR)
COURT MASTER (NSH)