

ITEM NO.22

COURT NO.5

SECTION XIV

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). 756/2026

[Arising out of impugned final judgment and order dated 27-01-2025
in ITA No. 493/2023 passed by the High Court of Delhi at New Delhi]

THE COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION 3

Petitioner(s)

VERSUS

SIEMENS MOBILE COMMUNICATION SPA

Respondent(s)

IA No. 22509/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 74401/2025 (XIV)

IA No. 21901/2026 - CONDONATION OF DELAY IN FILING

Date : 27-01-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. Karan Lahiri, Adv.
Mr. B K Satija, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Ashish Gopal Garg, Adv.

For Respondent(s) :

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

Delay condoned.

Heard the learned Additional Solicitor General.

We are not inclined to interfere with the impugned judgment(s)
and order(s) passed by the High Court.

The Special Leave Petitions are dismissed and the accompanying
interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR