

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). 4194/2026

[Arising out of impugned final judgment and order dated 12-02-2025 in WA No.989/2023 passed by the High Court of Karnataka at Bengaluru]

THE DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 3(A)(2) & ORS.

Petitioners

VERSUS

HEWLETT PACKARD FINANCIAL SERVICES
(INDIA) PVT LTD

Respondent

I.A. No.44095/2026-CONDONATION OF DELAY IN FILING

Date : 16-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mrs. Advitya Awasthi, Adv.
Mrs. Prerna Dhall, Adv.
Mr. Surinder Sinha, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed.
3. Pending application(s), if any, shall stand disposed of.

(RASHMI DHYANI PANT)
ASST. REGISTRAR-CUM-PS

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)