

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). 4445/2026

[Arising out of impugned final judgment and order dated 10-06-2024 in ITA No. 28/2024 passed by the High Court of Karnataka at Bengaluru]

THE COMMISSIONER OF INCOME TAX,  
INTERNATIONAL TAXATION, BENGALURU & ANR.

Petitioner(s)

VERSUS

M/S IBASIS NETHERLANDS B V (EARLIER KNOWN  
AS KPN GLOBAL CARRIER SERVICES B V), NETHERLANDS

Respondent(s)

(IA No. 49081/2026 - CONDONATION OF DELAY IN FILING)

Date : 23-02-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Rajat Vaishnaw, Adv.  
Mr. Mudit Bansal, Adv.  
Mr. Abhyudey Kabra, Adv.  
Mr. Sudarshan Lamba, AOR  
Mr. Prashant Singh Ii, Adv.  
Mrs. Prerna Dhall, Adv.  
Mrs. Sushma Verma, Adv.

For Respondent(s) :

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

1. There is a delay of 498 days in filing this Special Leave Petition and we do not find any plausible and bonafide explanation to condone this inordinate delay.
2. The Special Leave Petition is, accordingly, dismissed on the ground of delay.
3. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)  
ASTT. REGISTRAR-cum-PS

(MANOJ KUMAR)  
COURT MASTER