

ITEM NO.17

COURT NO.7

SECTION IV-A

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. 4471/2026

[Arising out of impugned final judgment and order dated 27-09-2024 in WA No. 679/2024 passed by the High Court of Karnataka at Bengaluru]

DEPUTY COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION) & ORS.
Petitioner(s)

VERSUS

M/S BELGACOM INTERNATIONAL CARRIER SERVICES SA BELGIUM Respondent(s)

IA No. 104384/2026 - CONDONATION OF DELAY IN FILING

IA No. 104385/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS

Date : 17-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. S Vijay Adhithiya, Adv.
Mr. Kartikay Asthana, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Raghavendra M Kulkarni, Adv.

For Respondent(s) :

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

1. Heard Mr. Mr. S Dwarakanath, the learned ASG appearing for the revenue.
2. There is a gross delay of 390 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioner.
3. Even otherwise, we find no good ground to interfere with the impugned order passed by the High Court.
4. The Special Leave Petition is, therefore, dismissed on the ground of delay as well as merits.
5. Pending application(s), if any, stand disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)