

ITEM NO.3

COURT NO.6

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(s). 5341/2026

[Arising out of impugned final judgment and order dated 10-06-2024 in ITA No. 30/2024 passed by the High Court of Karnataka at Bengaluru]

THE COMMISSIONER OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

M/S IBASIS NETHERLANDS B.V.

Respondent(s)

IA No. 94422/2026 - CONDONATION OF DELAY IN FILING

IA No. 94424/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS

Date : 06-04-2026 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.  
Mr. S Vijay Aaditya, Adv.  
Mr. Padmesh Mishra, Adv.  
Mr. B K Satija, Adv.  
Ms. Sushma Verma, Adv.  
Mr. Sudarshan Lamba, Aor, Adv.  
Ms. Madhulika Upadhyay, AOR

For Respondent(s) :

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

Having heard learned Additional Solicitor General, we see no reason to condone the inordinate delay of 503 days in filing the Special Leave Petition as the explanation sought to be provided, does not constitute sufficient cause.

Hence, the Special Leave Petition stands dismissed on the ground of delay.

(KAPIL TANDON)  
COURT MASTER (SH)

(NIDHI WASON)  
ASSISTANT REGISTRAR