

ITEM NO.27

COURT NO.4
S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SECTION IV-A

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 5356/2026
[Arising out of impugned final judgment and order dated 19-08-2024
in ITA No. 65/2024 passed by the High Court of Karnataka at
Bengaluru]

THE PR. COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

SAP INDIA PVT. LTD. Respondent(s)

IA No. 44365/2026 - CONDONATION OF DELAY IN FILING

Date : 16-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Shashank Bajpai, Adv.
Mr. Rajat Vaishnav, Adv.
Mr. S Vijay Adithiya, Adv.
Mr. Sudarshan Lamba, AOR

Miss Madhulika Upadhyay, AOR

For Respondent(s) :Mr. Nishant Thakkar, Adv.
Ms. Jasmin Amalsadvala, Adv.
Mr. Hiten Thakkar, Adv.
Mr. Ranjan Nikhil Dharnidhar, AOR

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

Issue notice on the application seeking condonation of
delay.

Mr. Ranjan Nikhil Dharnidhar, learned counsel accepts
notice on behalf of the respondent.

Tag with SLP (C) D. No.51544 of 2025.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)