

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). 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 &amp; ANR. Petitioner(s)

VERSUS

SAP INDIA PVT. LTD. Respondent(s)  
IA No. 44365/2026 - CONDONATION OF DELAY IN FILING

Date : 24-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RAJESH BINDAL

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) Miss Madhulika Upadhyay, AOR

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

For Respondent(s) Mr. Nishant Thakkar, Adv.  
Mr. Ranjan Nikhil Dharnidhar, AORUPON hearing the counsel the Court made the following  
O R D E R

1. As per office report dated 23.02.2026, the SLP(C)Diary No.51544/2025 raising same issue is pending consideration before a Bench presided over by Mrs. B.V.Nagarathna,J.
2. Let the present petition be also listed before the same Bench after obtaining order from Hon'ble the Chief Justice of India.

(NIRMALA NEGI)  
ASTT. REGISTRAR-cum-PS(AKSHAY KUMAR BHORIA)  
COURT MASTER (NSH)