

ITEM NO.22

COURT NO.7

SECTION XIV

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). 7437/2023

(Arising out of impugned final judgment and order dated 18-07-2022 in ITA No. 663/2011 passed by the High Court of Delhi at New Delhi)

DIRECTOR OF INCOME TAX

Petitioner(s)

VERSUS

MICROSOFT CORPORATION

Respondent(s)

(IA No.60311/2023-CONDONATION OF DELAY IN FILING and IA No.60310/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 10441/2023 (XIV)

(IA No.76650/2023-CONDONATION OF DELAY IN FILING and IA No.76652/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 04-05-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s) Mr. Balbir Singh, A.S.G.(N.P.)
Mr. Raj Bahadur Yadav, AOR
Mrs. Sunita Sharma, Adv.
Mr. Pratyush Srivastav, Adv.
Mr. Rupender Singhmar, Adv.
Mr. Rajesh Kumar Singh, Adv.

For Respondent(s)

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

Delay condoned.

The issue raised by the Revenue in the present special leave petitions are covered against them *vide* judgment of this Court

dated 02.03.2021 in the case of "*Engineering Analysis Centre of Excellence Private Limited vs. The Commissioner of Income Tax & Anr.*", (2022) 3 SCC 321.

Learned counsel appearing for the Revenue states that a review petition has been filed against this judgment, which is currently pending, and the right of the Revenue to revive the present special leave petitions may be reserved, in case the review petition is allowed.

Recording the aforesaid, the special leave petitions are dismissed, as the same are covered by the said decision of this Court. In case the review petition on the issue raised in the present special leave petition(s) is allowed, it will be open to the petitioner(s) to get the present special leave petitions revived.

Pending application(s), if any, shall stand disposed of.

(BABITA PANDEY)
COURT MASTER (SH)

(R.S. NARAYANAN)
COURT MASTER (NSH)