

ITEM NO.16

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 SSPECIAL LEAVE PETITION (CIVIL) Diary No.16209/2026

[Arising out of impugned final judgment and order dated 29-05-2025 in ITA No. 150/2025 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

AMAZON WEB SERVICES INC

Respondent(s)

(IA No. 114009/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 24-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Santosh Kumar Pandey, Adv.

For Respondent(s) :

Mr. Porus Kaka, Sr. Adv.
Mr. Rohit Jain, Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Abhisek Singhvi, Adv.
Mr. Manish Kanth, Adv.UPON hearing the counsel the Court made the following
O R D E R

1. Time is prayed for on behalf of Mr. N.Venkataraman, the learned Additional Solicitor General appearing for the Revenue as he has some personal difficulty today.
2. Mr. Porus Kaka, the learned Senior counsel has appeared on behalf of the sole respondent.
3. Mr. Porus Kaka vehemently submitted that the issue is squarely covered by the decision of this Court in "Microsoft, Gracemac Corporation as well as Salesforce.com" respectively.

4. He also brought to our notice that the Revenue had come before this Court against the Judgment and Order dated 16-2-2023 passed by the High Court of Delhi in the matter of MOL Corporation and the Special Leave Petition came to be dismissed vide Order dated 11-3-2024.

5. The Order dated 11-3-2024 passed by this Court dated 11-3-2024 reads thus:-

"Delay condoned.

Following the earlier order passed by this Court in the Case of Commissioner of Income Tax V/s. M/s. Gracemac Corporation dated 03.07.2023, which had followed the earlier judgment of this Court in the case of Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and Anr. reported in (2022) 3 SCC 321, this Special Leave Petition is also dismissed.

Pending application(s) shall stand disposed of."

6. Post this matter on 4-5-2026.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)