

ITEM NO.8

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
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 74699/2025

[Arising out of impugned final judgment and order dated 02-09-2024 in WA No. 663/2024 passed by the High Court of Karnataka at Bengaluru]

DEPUTY COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

MAXIS INTERNATIONAL SDN BHD

Respondent(s)

IA No. 29139/2026 - CONDONATION OF DELAY IN FILING

WITH

Diary No(s). 4195/2026 (IV-A)

IA No. 40764/2026 - CONDONATION OF DELAY IN FILING

Date : 16-02-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. Gaurang Bhushan, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Sandeep Bajaj, Adv.
Mr. Shashank Bajpai, Adv.

For Respondent(s) :Mr. Sachit Jolly, Sr. Adv.
Ms. Soumya Singh, Adv.
Mr Praveen Swarup, AOR

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

1. Delay condoned.
2. The issue involved in the instant matters is covered by the decision of this Court in *Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and Anr.* reported in

(2022) 3 SCC 321 and nothing survives in the present matters. The Special Leave Petitions are therefore dismissed.

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

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR