

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). 25862/2024

(Arising out of impugned final judgment and order dated 15-02-2023
in ITA No. 87/2023 passed by the High Court Of Delhi at New Delhi)COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2,
NEW DELHI Petitioner(s)

VERSUS

MICROSOFT REGIONAL SALES PTE. LTD. Respondent(s)

(IA No.209488/2024-CONDONATION OF DELAY IN FILING and IA
No.209492/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.209491/2024-CONDONATION OF DELAY IN REFILING / CURING
THE DEFECTS)

Date : 20-09-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGHFor Petitioner(s) Mr. Raghavendra P Shankar, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Pranay Ranjan, Adv.
Mr. Karan Lahiri, Adv.
Mr. Digvijay Dam, Adv.
Mr. Suyash Pandey, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E RThere is a gross delay of 384 days in filing and
66 days in refiling this special leave petition.Delay in refiling is condoned. However, the
explanation offered for seeking condonation of delay of
384 days in filing is neither satisfactory nor sufficient
in law so as to condone the same. Hence, the application
seeking condonation is dismissed.

Contd..

Even otherwise, the special leave petition is covered on merits by virtue of the 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, which judgment has also been sustained in the review petition filed by the petitioner by a three-Judge Bench of this Court.

Hence, the Special Leave Petition is dismissed both on the ground of delay as well as on merits.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(RAM SUBHAG SINGH)
COURT MASTER (NSH)