

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

Petition(s) for Special Leave to Appeal (C) No(s).17045/2026

[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)

[TO BE TAKEN HIGH UP ON BOARD]

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

WITH

SLP(C) No. 21151/2026 (XIV)

IA No. 122009/2026 - CONDONATION OF DELAY IN FILING

Date : 04-08-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. Venkataraman Chandrashekhara Bharathi, Adv.
Ms. Medha Pushkarna, Adv.
Mr. Sachin Sharma, Adv.

For Respondent(s) :Mr. Porus Kaka, Sr. Adv.
Mr. Rohit Jain, Adv.
Mr. Aniket Deepak Agrawal, AOR
Mr. Abhisek Singhvi, Adv.
Ms. Kashish Harwani, Adv.
Mr. Manish Kanth, Adv.

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

1. Heard Mr. N. Venkataraman, the learned ASG appearing

for the Revenue and Mr. Porus Kaka, the learned senior counsel appearing for the respondent - assessee.

2. We are of the view that no case is made out for interference in the impugned judgment(s) and order(s) passed by the High Court.

3. The Special Leave Petitions are, accordingly, dismissed.

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

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)