

ITEM NO.21

COURT NO.11

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). 24154/2024  
(Arising out of impugned final judgment and order dated 14-07-2023  
in ITA No. 160/2015 passed by the High Court of Karnataka at  
Bengaluru)

DEPUTY DIRECTOR OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

M/S. VODAFONE IDEA LTD.

Respondent(s)

(IA No.133256/2024-CONDONATION OF DELAY IN FILING and IA  
No.133255/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 26-07-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) Mr. K M Nataraj, A.S.G.(N/P)  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Udai Khanna, Adv.  
Ms. Seema Bengani, Adv.  
Mr. Praneet Pranab, Adv.  
Mr. Navanjay Mahapatra, Adv.

For Respondent(s) Mr. Percy Pardiwala, Sr. Adv.  
Mr. Sachit Jolly, Adv.  
Ms. Anuradha Dutt, Adv.  
Ms. Soumya Singh, Adv.  
Ms. Disha Jham, Adv.  
Mr. Devansh Jain, Adv.  
Mr. Abhyudaya Shankar Bajpai, Adv.  
Ms. B. Vijayalakshmi Menon, AOR  
Mr. Vivek Agarwal, Adv.

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

Delay condoned.

We have heard learned senior counsel for the  
petitioners and learned senior counsel for the respondent  
on caveat.

There is delay of 222 days in filing this Special Leave Petition.

During the course of submissions, we realised that this petition is covered by the judgment of this Court in Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and Anr. reported in (2022) 3 SCC 321, which has been followed in other cases also. When this fact was brought to the notice of the learned senior counsel appearing for the petitioners, it was pointed out that in similar matters, this Court has issued notice.

The submission of learned senior counsel was also that there is a Review Petition pending before this Court and notice issued was in order. That is no reason for entertaining any subsequent matter having regard to the Explanation of Order XLVII Rule 1 of the Code of Civil Procedure, 1908.

At this stage, learned senior counsel for the respondent has brought to our notice order dated 23.04.2024 passed by a three-Judge Bench of this Court in Review Petition (C) Diary No(s).35475/2023 etc. titled "*The Commissioner of Income Tax vs. GE India Technology Private Limited Etc.*", whereby a three-Judge Bench of this Court had dismissed the said Review Petitions both on the ground of delay as well as on merits.

In the circumstances, the Special Leave Petition is dismissed on merits following the aforesaid judgment/order.

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

**(RADHA SHARMA)**  
**ASTT. REGISTRAR-cum-PS**

**(MALEKAR NAGARAJ)**  
**COURT MASTER (NSH)**