ITEM NO.15 COURT NO.2 SECTION XIV

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). 3411/2024

(Arising out of impugned final judgment and order dated 19-05-2022 in ITA No. 943/2019 passed by the High Court of Delhi at New Delhi)

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 2Petitioner(s)

VERSUS

MICROSOFT CORPORATION Respondent(s)

(IA No.27418/2024-CONDONATION OF DELAY IN FILING and IA No.27419/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 09-02-2024 This petition was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Petitioner(s) **Mr. N Venkatraman, A.S.G.**
Mr. Arijit Prasad, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Prasenjeet Mohapatra, Adv.
Mr. Navanjay Mahapatra, Adv.
Dr. Nishesh Sharma, Adv.
Mr. Deepak Kumar, Adv.

For Respondent(s) **Mr. Nageswar Rao, Adv.**
Mr. Parth, AOR
Ms. Viyushti Rawat, Adv.

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

Delay condoned.

The issue raised by the Revenue in the present special leave petition is covered against them *vide* judgment dated 02.03.2021 in the case of *"Engineering Analysis Centre of Excellence Private Limited vs. The Commissioner Of Income Tax & Anr."*, (2022) 3 SCC 321.

Learned Additional Solicitor General states that a Review Petition has been filed against this judgment, which is currently pending and the right of the Revenue to revive the present special leave petitions may be reserved, in case the Review Petition is allowed.

Recording the aforesaid, the special leave petition is dismissed, as the same is covered by the said decision of this Court. In case the review petition on the issue raised in the present special leave petition is allowed, it will be open to the petitioner(s) to get the present special leave petitions revived.

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

(BABITA PANDEY)	**(R.S. NARAYANAN)**
COURT MASTER (SH)	**ASSISTANT REGISTRAR**