

ITEM NO.8

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

MISCELLANEOUS APPLICATION Diary No.168/2025 IN SLP (C)
No. 23392/2024

THE DIRECTOR OF INCOME TAX & ANR.

Petitioner(s)

VERSUS

IBM INDIA PVT LTD

Respondent(s)

(IA No. 456/2025 - RESTORATION)

Date : 23-05-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Mr. Raghavendra P Shankar, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Karan Lahiri, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Pratyush Srivastava, Adv.
Mr. Sanjay Kumar Yadav, Adv.

For Respondent(s) : Mr. H. Raghavendra Rao, AOR

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

1. Heard the learned Additional Solicitor General appearing for the petitioners - Revenue.
2. This application is at the instance of the Revenue bringing to our notice that inadvertently the Special Leave Petition came to be disposed of on the ground of low tax effect. However, the matter needs to be heard on merits.
3. In such circumstances, referred to above, we recall our order dated 24-09-2024 by condoning the delay of 70 days in filing the application for restoration and restore the SLP to its original number on the file.

4. In the meantime, the learned counsel appearing for the Revenue is directed to cure the defects as pointed in the Office Report dated 20-5-2025 immediately.

5. Both the applications stand allowed in above terms.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)