The Deputy Commissioner Of Income Tax vs M/S Maxis International Sdn Bhd

ID: F2J-C-2499 **Court:** Supreme Court of India
Case: SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 52466/2025 **Date:** 2025-11-28

Supreme Court - Daily Orders The Deputy Commissioner Of Income Tax vs M/S Maxis International Sdn Bhd on 28 November, 2025 ITEM NO.11 COURT NO.4 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). 52466/2025 [Arising out of impugned final judgment and order dated 27-09-2024 in WA No. 1385/2024 passed by the High Court of Karnataka at Bengaluru]

THE DEPUTY COMMISSIONER OF INCOME TAX Petitioner(s)

VERSUS

M/S MAXIS INTERNATIONAL SDN BHD Respondent(s)

(FOR ADMISSION and I.R. IA No. 293878/2025 - CONDONATION OF DELAY IN FILING IA No. 293879/2025 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

Date : 28-11-2025 This matter was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) Mr. S Dwarakanath, A.S.G. Ms. Madhulika Upadhyay, AOR Ms. Pallavi Garg, Adv. Mr. Sidharth Yadav, Adv. Mr. Digvijay Dam, Adv. Mr. Rajat Vaishnaw, Adv.

For Respondent(s) :

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

1. There is gross delay of 260 days in filing the Special Leave Petition.

2. Delay in refiling is condoned.

3. Following the order dated 26.07.2024 passed in SLP (C) Diary No.24154/2024 (Deputy Director of Income Tax and Signature Not Verified Digitally signed by RADHA SHARMA Date: 2025.11.29 Anr. Vs. M/s. Vodafone Idea Ltd.), we dismiss this 12:16:04 IST Reason: Special Leave Petition. 1

4. We fail to understand as to why the Department is continuously filing Special Leave Petitions such as the present one despite the orders passed earlier by this Court dismissing similar Special Leave Petitions following the decision of this Court in Engineering Analysis Centre of Excellence Private Limited vs. Commissioner of Income Tax and Another, reported in (2022) 3 SCC 321. Further, the Review Petition filed as against the aforesaid judgment has also been dismissed by a three-Judge Bench.

5. We also wish to observe that once the Special Leave Petition has been dismissed by the Supreme Court based on an earlier judgment of this Court, there ought not to be any more petitions filed by the Department which will in any case be dismissed based on the earlier judgment of this Court. We say so for the reason that filing of such frivolous cases will only add to the pendency of this Court and to docket explosion and lead to waste of judicial time.

6. Pending applications including application seeking condonation of delay in filing shall stand disposed of. (RADHA SHARMA) (DIVYA BABBAR) ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)

2