

Diary No.1251/2025

ITEM NO.34

COURT NO.14

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.1251/2025

[Arising out of impugned final judgment and order dated 28-08-2024 in WPC No. 6765/2020 passed by the High Court of Delhi at New Delhi]

**THE AUTHORITY FOR ADVANCE RULINGS
(INCOME TAX) & ORS.**

Petitioner(s)

VERSUS

TIGER GLOBAL INTERNATIONAL II HOLDINGS

Respondent(s)

FOR ADMISSION and I.R.

IA No. 12865/2025 - CONDONATION OF DELAY IN FILING

Date : 24-01-2025 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. N Venkatraman, A.S.G.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.
Mr. Sachin Sharma, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Venkatraman Chandrashekhara Bharathi, Adv.
Ms. Sweksha, Adv.
Mr. G.C. Srivastava, Adv.
Mr. Kalrav Mehrotra, Adv.
K. Gupta, Adv.**

**For Respondent(s) : Mr. Harish Salve, Sr. Adv.
Dr. Shashwat Bajpai, Adv.
Ms. Parul Jain, Adv.
Mr. Arijit Ghosh, Adv.
Mr. Pradhuman Gohil, Adv.
Mrs. Taruna Singh Gohil, AOR
Mr. Alapati Sahithya Krishna, Adv.
Ms. Hetvi Ketan Patel, Adv.**

Mr. Rushabh N. Kapadia, Adv.

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

1. Delay condoned.
2. Issue notice returnable on 14.02.2025.
3. Mrs. Taruna Singh Gohil, Advocate on record waives service of notice for and on behalf of the respondent.
4. We have heard Mr. N Venkatraman, the learned A.S.G. appearing for the revenue and Mr. Harish Salve, the learned senior counsel appearing for the respondent-assessee.
5. The issues raised in this petition require thorough consideration.
6. In the meantime, the impugned judgment & order passed by the High Court shall remain stayed from its operation, implementation and execution.

**(CHANDRESH)
ASTT. REGISTRAR-cum-PS**

**(MAMTA RAWAT)
COURT MASTER (NSH)**