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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9586/2025**

TRICENTIS GMBH

.....Petitioner

Through: Mr. Vishal Kalra, Mr. S.S. Tomar,
Mr. Ankit Sahni, Advocates.

versus

**THE COMMISSIONER OF INCOME TAX,(INTERNATIONAL
TAX) 3, NEW DELHI & ANR.**

.....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr.
Shivansh B. Pandya, JSC; Mr. Viplav
Acharya, JSC; Ms. Priya Sarkar, JSC
and Mr. Utkarsh Tiwari, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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11.07.2025

CM APPL.40332/2025(Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. Issue notice. Mr. Agarwal, the learned counsel appearing for the Revenue, accepts notice and seeks time to take instructions and if necessary, file a counter-affidavit.
4. Counter-affidavit, if necessary, be filed within a period of four weeks from date. Rejoinder thereto, if any, be filed before the next date of hearing.



5. List on 27.10.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 11, 2025/sms