$~102 to 105

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

(102)

\+ W.P.(C) 8954/2021

ONGC VIDESH LIMITED .....Petitioner

versus

COMMISSIONER OF INCOME TAX & ANR. .....Respondents

(103)

\+ W.P.(C) 14965/2023 CM APPL. 59768/2023

ONGC VIDESH LIMITED .....Petitioner

versus

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 2 NEW DELHI & ANR. .....Respondents

(104)

\+ W.P.(C) 14967/2023 CM APPL. 59795/2023

ONGC VIDESH LIMITED .....Petitioner

versus

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 2 NEW DELHI & ANR. .....Respondents

(105)

\+ W.P.(C) 14979/2023 CM APPL. 59823/2023

ONGC VIDESH LIMITED .....Petitioner

versus

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 2 NEW DELHI & ANR. .....Respondents

Present: Mr. Ajay Vohra, Sr. Advocate with Mr. Rohit Jain, Mr. Aniket D. Agrawal, Mr. Himanshu Aggarwal, Advocates for Petitioner.

Mr. Sunil Agarwal, SSC, Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs and Mr. Utkarsh Tiwari, Advocates for respondents.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 27.03.2025

1. After some arguments, Mr. Vohra, learned Senior Counsel appearing

for the petitioner seeks to place on record a note on the accounting entries in the books of account of the petitioner as well as in the books of account of its subsidiary with regard to the holding of the assets in question, that is, Participating Interest [**PI**] as well as the treatment accorded to the payment of interest and loan. The note will also indicate the entries passed in the books of accounts for transferring the assets to the subsidiary.

2. List on 22.04.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025/sms

Click here to check corrigendum, if any