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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 18483/2025, CM APPL. 76643/2025, CM APPL. 76644/2025 & CM APPL. 76645/2025**

VEDANTA HOLDINGS MAURITIUS II LIMITEDPetitioner
Through: Mr. Mukul Rohatgi, Sr. Adv. with
Mr. Mansha Anand, Mr. Abhyudaya
Shankar Bajpai, Mr. Sohum Dua, Mr.
Ghunaim Siddhiqui & Ms. Manvi,
Advs.

versus

COMMISSIONER OF INCOME TAX INTERNATIONAL TAX 3
DELHI & ANR.Respondents
Through: Mr. Ruchir Bhatia, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **04.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 76644/2025 & CM APPL. 76645/2025 (for exemptions)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 18483/2025, CM APPL. 76643/2025 (for interim stay)

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the impugned order dated 28th November, 2025 passed by the Approving Panel under General Anti-Avoidance Rule (*hereinafter*, 'GAAR') wherein the reference made by the Commissioner, Income Tax (International Taxation)-3, New Delhi under Section 144BA(4) of the Income Tax Act, 1961 dated 26th May, 2025, has been upheld by the Approving Panel.



4. Mr. Bhatia, Id. Counsel appears for the Respondent-Department and submits that he has received the brief only recently and that he is led by Mr. N Venkatraman, Id. ASG. He seeks an adjournment on behalf of Id. ASG.
5. Mr. Rohatgi, Id. Senior Counsel on behalf of the Petitioner submits that, since the adjournment is being sought by the Respondent-Department, no assessment order ought to be framed against the Petitioner pursuant to the impugned order, till the next date of hearing and no coercive measures ought to be taken against the Petitioner.
6. A statement has been made on behalf of the Id. Counsel for the Respondent-Department that no steps would be taken pursuant to the impugned order, till the next date of hearing.
7. Accordingly, at the request of Mr. Bhatia, Id. Counsel, list this matter for hearing on 17th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 4, 2025

Rahul/sm