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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 18483/2025 and CM APPLs. 76643/2025 & 76644/2025**
VEDANTA HOLDINGS MAURITIUS II LIMITED

.....Petitioner

Through: Mr. Mukul Rohatgi & Mr. Sanchit Jolly, Sr. Advs. with Ms. Devika Mohan, Ms. Mansha Mohan, Mr. Abhyudaya S Bajpai, Mr. Sohum Dua & Mr. Keshav Sehgal, Advs.

versus

**COMMISSIONER OF INCOME TAX INTERNATIONAL TAX 3
DELHI & ANR.**

.....Respondents

Through: Mr. N. Venkatraman, ASG with Mr. Ruchir Bhatia, SSC.

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+ **W.P.(C) 19105/2025 & CM APPL. 79506/2025**
**ASSISTANT COMMISSIONER OF INCOME TAX
INTERNATIONAL TAX CIRCLE 311 DELHI**Petitioner
Through: Mr. N. Venkatraman, ASG with Mr. Ruchir Bhatia, SSC

versus

VEDANTA HOLDINGS MAURITIUS II LIMITED & ANR.

.....Respondents

Through: Mr. Mukul Rohatgi & Mr. Sanchit Jolly, Sr. Advs. with Ms. Devika Mohan, Ms. Mansha Mohan, Mr. Abhyudaya S Bajpai, Mr. Sohum Dua & Mr. Keshav Sehgal, Advs



CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER
% 17.12.2025

1. This hearing has been done through hybrid mode.
2. These matters have been mentioned by Mr. Mukul Rohatgi and Mr. Sachit Jolly, Id. Sr. Counsels appearing for Vedanta Holdings Mauritius II Limited and by Mr. N Venkatraman, Id. ASG along with Mr. Ruchir Bhatia, Id. SSC appearing for the Income Tax Department.
3. ***W.P.(C) 18483/2025*** was considered by this Court on 4th December, 2025. Today, Id. ASG for the Income Tax Department submits that ***W.P.(C) 19105/2025*** has also been filed against the same 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. Both these writ petitions have to be heard together.
5. Accordingly, issue notice in both the petitions. Mr. Ruchir Bhatia, Id. SSC accepts notice on behalf of Respondents in ***W.P.(C) 18483/2025***. Mr. Abhyudaya S Bajpai, Id. Counsel accepts notice for Respondent No.1 in ***W.P.(C) 19105/2025***. Let notice be issued to the Respondent No.2 in ***W.P.(C) 19105/2025*** through all modes upon appropriate steps being taken by the Petitioner.
6. Counter affidavit(s) in the respective writ petitions be filed by 10th January, 2026. Rejoinder(s) thereto be filed by 27th January, 2026.



7. In the meantime, by concurrence of Id. Counsels, the impugned order and the consequent assessment proceedings shall remain stayed till the next date of hearing.
8. List for hearing on 4th February, 2026 in the ***Supplementary List***.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 17, 2025

kk/sm