

ITEM NO.1501  
(Reportable Judgment)

COURT NO.7

SECTION XIV

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No. 2640/2025

[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)

[HEARD BY:- HON'BLE MR. JUSTICE J.B. PARDIWALA AND HON'BLE MR. JUSTICE R. MAHADEVAN]

IA No. 28665/2025 - CLARIFICATION/DIRECTION

WITH

Diary No. 1260/2025 (XIV)

IA No. 36861/2025 - CONDONATION OF DELAY IN FILING

SLP(C) No. 5987/2025 (XIV)

IA No. 23381/2025 - CONDONATION OF DELAY IN FILING

Date : 15-01-2026 These matters were called on for pronouncement of judgment

For Petitioner(s) :Mr. N Venkatraman, A.S.G.  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Shashank Bajpai, Adv.  
Mr. Padmesh Mishra, Adv.

Mr. Venkatraman Chandrashekhara Bharathi, Adv.  
Mr. Sachin Sharma, Adv.

For Respondent(s) :Mr. Harish Salve, Sr. Adv.  
Mr. Porus Kaka, Sr. Adv.  
Dr. Shashwat Bajpai, Adv.  
Ms. Parul Jain, Adv.  
Mr. Arijit Ghosh, Adv.  
Mr. Manish Kanth, Adv.  
Mr. Malak Manish Bhatt, AOR  
Ms. Neeha Nagpal, Adv.  
Ms. Samridhi, Adv.

1. Hon'ble Mr. Justice J.B. Pardiwala and Hon'ble Mr. Justice R.Mahadevan pronounced their respective separate but concurring judgments of the Bench comprising of their Lordship.
2. Leave granted.
3. The appeals are allowed in terms of the signed reportable judgment.
4. Pending application(s), if any, stands disposed of.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)

(Signed reportable judgments are placed on the file)