

ITEM NO.4

COURT NO.4

SECTION XIV

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 39172/2026

[Arising out of impugned final judgment and order dated 24-11-2025
in ITA No. 671/2025 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION 1 NEW DELHI

Petitioner(s)

VERSUS

COURSERA INC.

Respondent(s)

IA No. 196076/2026 - CONDONATION OF DELAY IN FILING

Date : 20-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Ms. Pallavi Mishra, Adv.
Mr. Karan Lahiri, Adv.
Mr. Shrirang Verma, Adv.
Mr. Abhishek Raj, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Heard the learned counsel appearing for the petitioner.

We are not inclined to interfere with the impugned judgment
and order passed by the High Court.

The Special Leave Petition is dismissed and the accompanying
interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR