

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). 10085/2026

[Arising out of impugned final judgment and order dated 19-05-2025
in ITA No. 157/2025 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)

FOR ADMISSION and I.R.

IA No. 81127/2026 - CONDONATION OF DELAY IN FILING

Date : 01-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Udai Khanna, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Gaurang Bhushan, Adv.
Mrs. Prerna Dhall, Adv.
Mr. Santosh Kumar Pandey, Adv.For Respondent(s) :Mr. Sachit Jolly, Sr. Adv.
Mr. Sohun Dua, Adv.
Mr. Abhyudaya Bajpai, Adv.
Ms. Disha Jham, AORUPON 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

