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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 671/2025**

COMMISSIONER OF INCOME TAX, INTERNATIONAL
TAXATION-1, NEW DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kr., Mr. Rishabh Nangia, JSCs and
Mr Nikhil Jain, Advocate.

versus

COURSERA INC.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **24.11.2025**

CM APPL. 73668/2025 (condn of delay in filing)

1. For the reasons stated in the application, the delay of 10 days in filing the appeal is condoned.
2. The application stands disposed of.

CM APPL. 73667/2025 (Exemption)

3. Exemption is allowed, subject to all just exceptions.
4. The application stands disposed of.

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5. This appeal is filed under Section 260A of the Income Tax Act, 1961 (the Act) lays challenge to the order dated 29.05.2025 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No.1958/Del/2025 which relates to the Assessment Year (AY) 2022-23.
6. Mr Puneet Rai, learned SSC appearing for the Appellant fairly states that the issue involved in this appeal is covered against the appellant /Revenue and in favour respondent/Assessee in terms of the judgment dated



19.05.2025 in *ITA 157/2025* and *ITA 158/2025* passed by this Court in the case of respondent herein relating to AYs 2020-21 and 2021-22 captioned *Commissioner of Income Tax, International Taxation)-1 New Delhi v. Coursera Inc*, wherein identical issue arose for consideration were dismissed.

7. If that be so, for parity of reasons, as no substantial question of law arises in this appeal, the same is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 24, 2025

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