



Lecture Meeting on Decision of Supreme Court in Tiger Global and it's ramifications

Dear Members,

Recently, the Supreme Court in a landmark judgement upheld the taxability in the hands of Tiger Global, on the sale transaction of Flipkart shares to Walmart under the India – Mauritius tax treaty. While upholding the taxability, the Supreme Court also held on the issue of sanctity and sufficiency of the Tax Residency Certificate as well as the applicability of the grandfathering provisions under the India – Mauritius tax treaty to indirect transfers.

Keeping in mind the significant implications this decision could have on practitioners in international tax, the Society has organized a lecture meeting, in the form of an explanation followed by a panel discussion, covering various issues in the judgement as well as its ramifications on other transactions and the benefit availed under tax treaties, in general.

The details of the webinar are as under:

Topic Coverage	Decision of Supreme Court in Tiger Global and it's ramifications
Speakers	Chairman: Adv R.S. Syal, Former Vice-President of ITAT Panelist: CA Rajan Vora and Adv Rajesh Simhan Moderator: CA Mahesh Nayak
Day & Date	Friday, 23rd January 2026 Add event to Outlook Calendar
Time	5.00 p.m. to 7.00 p.m.
Venue – Zoom Platform	For Registration : CLICK HERE

The Lecture Meeting is free but registration is mandatory. Don't miss this opportunity to stay updated on the latest developments in international taxation!

A link to the decision can be accessed as under:

https://api.sci.gov.in/supremecourt/2025/1251/1251_2025_7_1501_67552_Judgement_15-Jan-2026.pdf

**CA Mandar Telang and CA Mrinal Mehta
Hon. Joint Secretaries**