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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 7157/2017**

**MASTERCARD ASIA PACIFIC PTE. LTD.** ..... Petitioner  
Through Mr. S. Ganesh, Sr. Advocate with Mr.  
Piyush Kaushik, Advocate.

versus

**AUTHORITY FOR ADVANCE RULINGS (INCOME TAX) &  
ORS.** ..... Respondent  
Through Mr. Rahul Kaushik, Sr. Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MS. JUSTICE PRATHIBA M. SINGH**

**ORDER**

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**27.11.2017**

Learned senior counsel appearing for the petitioner on instructions states that hearings have commenced before the Authority for Advance Rulings. However, he submits that an early disposal is required as the matter is pending for the last four years and the petitioner has deposited about Rs.330 crores. It is also stated that the respondents have now sent a long questionnaire to the customers of the petitioner and this may further delay the matter.

Be that as it may, as the proceedings have commenced, it is open to the petitioner to press for early and expeditious disposal before the Authority for Advance Rulings. We are sure that if such a request is made, the same will be considered.

With the aforesaid observations, the writ petition is disposed of.

At this stage, learned senior counsel appearing for the petitioner states that orders on the applications filed by the customers under Section 197 of the Income Tax Act, 1961 have not been passed. We are not aware of the said position. It is always open to the said customers to take appropriate steps. We clarify that we have not made any comments on the said aspect as the said issue is not the subject matter of the present writ petition.

**SANJIV KHANNA, J.**

**PRATHIBA M. SINGH, J.**

**NOVEMBER 27, 2017**

**NA**