

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1544 OF 2018

Star T.V. Com Holding Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1545 OF 2018
ALONGWITH
WRIT PETITION NO. 1585 OF 2018

21st Century Fox Investments
Pty. Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1646 OF 2018

21st Century Fox Investments
Pvt. Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1546 OF 2018
ALONGWITH
WRIT PETITION NO. 1554 OF 2018

ALONGWITH
WRIT PETITION NO. 1557 OF 2018

ALONGWITH
WRIT PETITION NO. 1558 OF 2018
ALONGWITH
WRIT PETITION NO. 1581 OF 2018

21st Century Fox Cayman
Holdings Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1555 OF 2018
ALONGWITH
WRIT PETITION NO. 1583 OF 2018
ALONGWITH
WRIT PETITION NO. 1587 OF 2018

Star Television Technical Services Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1556 OF 2018
ALONGWITH
WRIT PETITION NO. 1590 OF 2018
ALONGWITH
WRIT PETITION NO. 1576 OF 2018

Rane

* 3/8 *

WP-1544-2018 (SR.11)
Thursday, 19.7.2018

Star Entertainment Holdings Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors. .Respondents

ALONGWITH
WRIT PETITION NO. 1559 OF 2018
ALONGWITH
WRIT PETITION NO. 1610 OF 2018

Star India Pvt. Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1573 OF 2018
ALONGWITH
WRIT PETITION NO. 1577 OF 2018
ALONGWITH
WRIT PETITION NO. 1586 OF 2018

Buzzer Investments Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1574 OF 2018
ALONGWITH

WRIT PETITION NO. 1642 OF 2018

Star ISPL Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1575 OF 2018
ALONGWITH
WRIT PETITION NO. 1578 OF 2018

Quazar Investments (Mauritius) Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1580 OF 2018
ALONGWITH
WRIT PETITION NO. 1588 OF 2018
ALONGWITH
WRIT PETITION NO. 1623 OF 2018

Star Group Ltd. ...Petitioner
V/s.
Authority for Advance
Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1589 OF 2018

Rane

* 5/8 *

WP-1544-2018 (SR.11)
Thursday, 19.7.2018

21st Century Fox Cayman
International Ltd.

...Petitioner

V/s.

Authority for Advance

Ruling (Income Tax) and 2 Ors.Respondents

ALONGWITH
WRIT PETITION NO. 1597 OF 2018
ALONGWITH
WRIT PETITION NO. 1618 OF 2018

Star TV. Com Holdings Ltd.

...Petitioner

V/s.

Authority for Advance Ruling

(Income Tax) and 2 Ors.

...Respondents

* * * * *

Mr. Porus F. Kaka, Senior Advocate a/w. Mr. Sunil
Agarwal, Mr. Divesh Chawla, Ms. Akansha
Aggarwal i/by. Mr. Atul K. Jasani, Advocate for the
petitioner.

Mr. Tejinder Singh, Advocate for the respondent.

CORAM :-

M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :-

19TH JULY, 2018.

P.C. :-

1. These petitions under Article 226 of the Constitution of India, challenge the common order dated 9th January, 2018 passed by the Authority for Advance Ruling (AAR). By the common impugned order dated 9th January, 2018, the thirty applications of the petitioners before us were rejected by the AAR under Section 245R(2) of the Income Tax Act, 1961 (the Act).

2. After hearing the parties for some time, it is submitted by the Advocates of the parties, on instructions that, the impugned order dated 9th January, 2018 of the AAR be quashed and set aside. Mr. Singh, Learned Counsel appearing on behalf of the respondent-Revenue, on further instructions, states that, the applications relating to Writ Petitions No. 1544 of 2018, 1545 of 2018, 1546 of 2018, 1580 of 2018, 1581 of 2018, 1583 of 2018, 1586 of 2018 and 1590 of 2018 may be restored to the AAR for fresh disposal from the stage of Section 245R(2) of the Act. The Learned Counsel appearing for the

petitioner, on instructions, has no objection to the same.

3. In the above view, the writ petitions referred to hereinabove viz. Writ Petitions No. 1544 of 2018, 1545 of 2018, 1546 of 2018, 1580 of 2018, 1581 of 2018, 1583 of 2018, 1586 of 2018 and 1590 of 2018 are allowed and the applications relevant to these petitions are restored to the AAR for fresh disposal from the stage of Section 245R(2) of the Act in accordance with law.

4. In view of the above, Mr. Porus Kaka, Learned Senior Counsel appearing for the petitioner, on instructions, seeks to withdraw rest of the twenty-two petitions challenging the impugned order dated 9th January, 2018 of the AAR. However, with liberty to file applications before the Advance Ruling, if so advised, on the final disposal of the applications which have been restored to the AAR.

5. Therefore, the balance twenty-two petitions i.e.

Writ Petition Nos. 1554 of 2018, 1555 of 2018, 1556 of 2018, 1557 of 2018, 1558 of 2018, 1559 of 2018, 1573 of 2018, 1574 of 2018, 1575 of 2018, 1576 of 2018, 1577 of 2018, 1578 of 2018, 1585 of 2018, 1587 of 2018, 1588 of 2018, 1589 of 2018, 1597 of 2018, 1610 of 2018, 1618 of 2018, 1623 of 2018, 1642 of 2018 and 1646 of 2018 are dismissed as withdrawn with the liberty sought for.

6. All petitions are disposed of in above terms. All contentions kept open.

(SANDEEP K. SHINDE, J)

(M.S. SANKLECHA, J)