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

+ **W.P.(C) 6784/2018 & CM APPL. 25726-25727/2018**

ESSAR COMMUNICATIONS LTD.

..... Petitioner

versus

UNION OF INDIA & ORS.

..... Respondents

AND

W.P.(C) 6783/2018 & CM APPL. 25722-23/2018

ESSAR COMMUNICATIONS LIMITED

..... Petitioner

versus

UNION OF INDIA & ORS.

..... Respondents

Present: Mr. Arvind Datar, Sr. Adv. With Mr. Atul S. Mathur,
Mr. Prabal Mehrotra and Ms. Deepabali Datta,
Advocates for petitioner in both the matters.
Mr. Dev P. Bhardwaj, CGSC for UOI in both matters.
Mr. Ruchir Bhatia, Sr. Standing Counsel for R-2 & 3 in
both the matters.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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31.07.2018

The petitioner has approached the Advance Ruling Authority (hereinafter 'Authority') through an application under Section 245R of the Income Tax Act, 1961 on 13.09.2012. It complains that the application has not been finally disposed of, as yet. Learned Senior

Counsel for the petitioner alleges that the successive Chairpersons/Acting Chairpersons have proceeded to conduct hearings, which are at advanced stages, but, for one reason or the other, no final orders could be made on account of successive Chairpersons demitting the office. It is submitted that, as of now, the new Chairperson for the Authority has been appointed and as on date, the Authority comprises of two other Members [(Member, Law and Member, Revenue). It is stated that owing to the huge pendency of the applications, appropriate directions may be given to the Authority to decide it expeditiously, either in Delhi or at Mumbai, at its discretion.

Having regard to the pendency of the applications seeking Advance Ruling and the fact that the Chairperson has now been appointed, the Court is of the opinion that the Authority should expeditiously dispose of the application (pending since 13.09.2012), as early as possible, preferably, within three months from today.

The writ petitions are disposed of in the above terms along with the pending applications.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 31, 2018

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