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

+ **W.P.(C) 12148/2019**

TIGER GLOBAL INTERNATIONAL III HOLDINGS..... Petitioner

Through: Mr. Rajesh Simhan, Mr. Moazzam Khan, Mr. Ashish Sodhani, Ms. Varsha Bhattacharya, Mr. Ananda Padmanabhan U. And Mr. Brijesh Kumar, Advocates.

versus

**THE AUTHORITY FOR ADVANCE
RULINGS (INCOME-TAX) & ANR.**

..... Respondents

Through: Mr. Ajit Sharma, Advocate for respondent No. 1.
Mr. Siddharth Khatana, Advocate for respondent No. 2/ UOI.

**CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER
19.11.2019**

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C.M. No. 49703/2019

Exemption allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 12148/2019

Issue notice. Learned counsels for the respondents accept notice.

The limited grievance of the petitioner in this writ petition is that its application made before respondent No. 1, namely, the Authority for

Advance Rulings (Income Tax) as early as in February 2019 has still not been disposed of even though in terms of Section 245R(6), the same should have been decided within a period of six months. The petitioner, therefore, seeks a direction to respondent No. 1 to dispose of the application in a time bound manner.

Looking to the nature of the relief sought, the respondents possibly cannot have any objection to the relief sought by the petitioner being granted.

Accordingly, we direct respondent No. 1 to deal with the application moved by the petitioner in an expeditious manner and to dispose of the same of within the next two months. This order be communicated to respondent No. 1 by the Court as well as by learned counsel for the respondents.

The petition stands disposed of in the aforesaid terms.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 19, 2019

B.S.Rohella