IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10076 OF 2024

Benteler Automotive (China) Investment Limited … Petitioner

Versus

Assistant Commissioner of Income Tax (IT), Circle 1, Pune & Ors. …Respondents

Mr. V. Sridharan, Sr. Adv., a/w. Ravi Sawana, and Neha Sharma, i/b. Sriram Sridharan, for the Petitioner.
Mr. A. K. Saxena, for the Respondents.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.

DATED: 27 AUGUST, 2024

P.C.

1. We have heard Mr. Sridharan, learned Senior Counsel for the Petitioner and Mr. Saxena, learned Counsel for the Respondent.

2. The challenge in this Petition is to an order passed under Section 197 of the Income Tax Act, 1961, involving the interpretation and the effect of the Double Taxation Avoidance Agreement between India and China and more particularly Article 12 of the paragraph 4 & 6.

3. The parties would be required heard finally on the proceedings. Hence **Rule**. Respondents waive service.

4. In the intervening period all actions taken shall be subject to the further orders to be passed on the present Petition.

5. Let the Reply Affidavit, if any, for final hearing on this Petition be placed on record within a period of four weeks.

6. List the Petition for final hearing on **8th October 2024** at 4:00 p.m.

(SOMASEKHAR SUNDARESAN, J.) **(G. S. KULKARNI , J.)**