



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3452 OF 2024

Delta Air Lines Inc.

... Petitioner

Versus

Assistant Commissioner of Income Tax, International ... Respondents
Taxation, Circle-2(1)(2) & Ors.

Mr. P.J. Pardiwalla, Senior Advocate i/b. Mr. Atul K. Jasani for the
petitioner.

Adv. Adyasha Das i/b. Sushma Nagaraj for the respondents.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
Date : 3 October, 2024

PC:

1. For the reasons as recorded by us in *J.D. Printers Pvt. Ltd. vs. Income Tax Officer – 15(1)(2) & Ors.*¹ in regard to our observations on the proceedings involving the decision in *Hexaware Technologies Limited vs. Assistant Commissioner of Income Tax & Ors.*², we pass the following order:

ORDER

- i) Rule. Respondents waive service.
- (ii) Pending the hearing and final disposal of this petition, there shall be interim orders in terms of prayer

¹ Writ Petition No. 12187 of 2024

² (2024) 464 ITR 430

clause (d).

(iii) Liberty to the parties to apply after appropriate orders are passed by the Supreme Court and/or final decision of the Supreme Court in **Hexaware Technologies Ltd.**

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI, J.)