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

+ W.P.(C) 7445/2023

JYOTI SAWROOP ARORA

..... Petitioner

Through: Mr.Anshuj Dhingra with
Ms.Shubhangda Singh and
Ms.Muskan Banga, Advocates.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr.Sanjay Kumar with Ms.Easha and
Ms.Hemlata Rawat, Advocates for R-
1 & 2.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

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16.01.2024

1. Present writ petition has been filed seeking directions to respondent nos.1 and 2 to initiate appropriate proceedings against the respondents nos.6-9 (and any other related party) under the Income Tax Act, 1961 (the Act) to determine their fixed place Permanent Establishment (PE) in India in terms of the ratio laid down by the Supreme Court in the decision of *Formula One World Championship Ltd. vs. Commissioner of Income Tax, International Taxation-3 Delhi & Anr., Civil Appeal No.3849/2017*, and the extant provisions of the Act.

2. Today, learned counsel for respondent nos.1 & 2, on instructions, states that investigation in the Tax Evasion Petition filed by Mr.Jyoti



Sawroop Arora against the WSP Consultants India Pvt. Ltd. is in progress and pending. He assures this Court that the said investigation shall be carried to its logical conclusion.

3. Recording the aforesaid statement given by learned counsel for respondent nos.1 & 2/Income Tax Department, the present writ petition is closed with a direction to the Income Tax Department to conclude the investigation as expeditiously as possible.

ACTING CHIEF JUSTICE

MANMEET PRITAM SINGH ARORA, J

JANUARY 16, 2024
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