$~127

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

\+ W.P.(C) 6067/2024

AECOM INTERCONTINENTAL HOLDINGS UK LTD. ..... Petitioner

Through: Mr. Manuj Sabharwal and Mr. Sudip Lodh, Advs.

versus

INCOME-TAX OFFICER WARD INT TAX 1(1)(1), DELHI & ORS. ..... Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, JSC along with Mr. Utkarsh Tiwari, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **30.04.2024**

CM APPL. 25209/2024 (Ex.)

1. Allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 6067/2024

3. The instant writ petition questions the validity of the certification issued under Section 197 of the Income Tax Act, 1961 [“**Act**”] for Financial Year [“**FY**”] 2023-24.

4. While dealing with the prayer for the grant of a ‘Nil’ withholding tax certificate, the respondent has on due consideration provided and prescribed for a withholding tax at the rate of 15%.

5. We however note that FY 2023-24 has already come to an end.

In view of the aforesaid and since the writ petitioner would have the right to apply afresh for the grant of a 'Nil' withholding tax certificate, which would necessarily have to be examined independently, we do not find any justification to continue the instant writ petition.

6. We accordingly dispose of the instant writ petition with liberty to the writ petitioner to apply afresh under Section 197 of the Act for FY 2024-25. Any such application that may be made shall be examined and disposed of independently. All rights and contentions of respective parties are kept open.

7. It is further provided that in case the petitioner were to succeed in the fresh application, it would undoubtedly be entitled to claim the benefit of the CBDT Circular No.E/257 [CPC (TDS) Advisory to deductors making TDS payment through multiple challans in a month] dated 12 September 2014.

8. So that the interest of the writ petitioner is not prejudiced, we reserve liberty to it to assail the order impugned here afresh and along with any subsequent adverse orders that may be passed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 30, 2024/p