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

\+ W.P.(C) 10924/2019, CM APPL. 45156/2019 (Interim Relief)
CM APPL. 19838/2024 (Ex. From Filing Apostille Affidavit),
CM APPL.47763/2024 (Ex. From Filing Apostille Affidavit)

CTCI OVERSEAS CORPORATION LTD. .....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Kamal Sawhney, Mr. Arun Bhadauria and Mr. Puru Medhira, Advs.

versus

COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION 1 .....Respondent

Through: Mr. Sunil Agarwal, SSC along with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs and Mr. Utkarsh Tiwari, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **21.08.2024**

1. The instant writ petition has been preferred laying challenge to an order of the Authority for Advance Rulings ['**AAR**'] dated 24 June 2019.

2. Mr. Ganesh, learned senior counsel who appears in support of the writ petition, has however drawn our attention to various subsequent developments which have been disclosed in the supplementary affidavit which has been filed. Those details pertain to the individual assessment orders which have come to be framed in respect of the constituent members of the Association of Persons

[‘**AOP**’] for Assessment Years [‘**AYs**’] 2010-11 to 2015-16, in terms of which the Returns of Income have been accepted and orders of refund framed.

3. In view of the aforesaid, it was the contention of learned senior counsel that since the AAR order has become inoperable and inapplicable, the writ petition need not be proceeded with any further.

4. The writ petition shall stand disposed of in light of the above.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 21, 2024/RW