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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 17427/2024 & CM APPL. 74142/2024**  
**NEWSPACE INDIA LIMITED**

.....Petitioner

Through: Mr Rachit Mittal, Mr Kanishk Raj,  
Mr Adarsh Srivastava, Advocates  
with Mr Ravi Prakash Shukla,  
Manager in person.

versus

**UNION OF INDIA & ANR.**

.....Respondents

Through: Ms Suruchi Mittal, SPC for UOI.  
Mr Puneet Rai, SCC for the Revenue.

**CORAM:**  
**HON'BLE THE ACTING CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**  
**18.12.2024**

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1. The petitioner has filed the present petition, *inter alia*, praying as under:-

“(i) Issue a writ in the nature of mandamus and/or any other appropriate writ, order or direction directing the Respondent No. 02 to decide the application for Advance Ruling (Annexure-P-1) and issue advance ruling in the matter of withholding tax (WHT) within a time bound manner; and/or”

2. The petitioner had filed an application under Section 245Q(1) of the Income Tax Act, 1961 (hereafter *the Act*) on 12.01.2024 before the Board of Advance Ruling. The said application has not been decided as yet.

3. In view of the above, we request the Board of Advance Ruling to



consider the petitioner's application expeditiously.

4. The petition is disposed of in aforesaid terms. Pending application also stands disposed of.

**VIBHU BAKHRU, ACJ**

**TUSHAR RAO GEDELA, J**

**DECEMBER 18, 2024**

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*Click here to check corrigendum, if any*