IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **03.12.25**
Item No.8 Sws.M

WPA 22017 of 2025

GKW Limited
Vs
Board for Advance Rulings & Ors.

Mr. S. Basu
Mr. Swagato Kabiraj
...for the petitioner

Mr. Amit Sharma
Mr. Abhishek Kr. Agrahari
....for the respondents.

1. The writ petitioner is aggrieved by the non-consideration of its application filed in Form 34DA in terms of Section 245Q of the Income Tax Act, 1961 despite sufficient time having been elapsed from the date of filing thereof.
2. The petitioner has filed an application before the Board for Advance Rulings under Section 245Q(1) of the said Act of 1961 seeking an advance ruling as regards taxability of certain transactions conducted by the petitioner in a joint venture with another entity. Such application had been filed before the Board of Advance Rulings on February 26, 2025, but the same has not yet been disposed of.
3. It is submitted by Mr. Basu, the learned advocate appearing for the petitioner that the petitioner is

unable to file appropriate return of income in the absence of the ruling by the Board of Advance Rulings on the petitioner's application. He prays for expeditious disposal of the said application.

4. It is noticed that in terms of Section 245R(6) of the said Act of 1961, the Board of Advance Rulings is required to render its advance ruling within six months from the date of receipt of the application.
5. Mr. Basu, learned advocate appearing for the petitioner invites the attention of this Court to a letter dated April 17, 2025 issued by the Secretary, Board of Advance Rulings – I, wherefrom it appears that the petitioner's application was received by the said Board on April 17, 2025. Since sufficient time has elapsed from the date when the application of the petitioner was received by the Board of Advance Rulings and since it is submitted by the petitioner that the last date for filing of revised return would be December 31, 2025 therefore, this Court requests the Board of Advance Rulings to dispose of the said application of the petitioner in accordance with law as expeditiously as possible and preferably within a period of two weeks from the date of communication of this order.
6. **WPA 22017 of 2025** stands **disposed of** with the above observation.

7. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)