IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10076 OF 2024

Benteler Automotive (China)
Investment Ltd. .. Petitioner

Versus

Assistant Commissioner of Income-Tax,
IT Circle-1, Pune & Ors. .. Respondents

Adv. Ravi Sawana a/w Adv. Neha Sharma (through V.C) i/b Adv. Sriram Sridharan for the Petitioner.

Adv. A.K. Saxena for Respondents.

Adv. Savita Ganoo a/w Adv. D.P. Singh a/w Adv. Aditya Thakkar for Respondent No. 4/ UOI

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: AUGUST 18, 2025

P. C.

1. The above Writ Petition seeks to set aside the impugned order dated 30th May, 2024. Additionally, a mandamus is sought directing the Respondents to withdraw the impugned order (dated 30th May, 2024) and direct the Respondent to issue a certificate under Section 197 of the Income Tax Act, 1961 for nil deduction of tax at source as prayed for in the Petitioner's application dated 3rd May, 2024.

2. This matter was argued for quite a while before us. One of the main arguments canvassed by the revenue was that the present Petition has been rendered infructuous because the certificate sought for by the Petitioner was relating to Financial Year 2024-25, and by the efflux of time, even if we were to pass an order today, the same would be of no benefit to the Petitioner. This is for the simple reason that said certificate would be valid only for Financial Year 2024-25.

3. Because of this objection of the department, the Petitioner filed a fresh application before the income tax department seeking a fresh certificate for Financial Year 2025-26. That application also has been rejected by the department, and which is challenged by filing Writ Petition No. 11074 of 2025. Considering these facts, the learned counsel appearing on behalf of the Petitioner sought leave to withdraw the above Writ Petition because the Petitioner has now challenged the said rejection [for Financial Year 2025-26] in Writ Petition No. 11074 of 2025.

4. Considering the aforesaid facts, we permit the Petitioner to withdraw the above Writ Petition. It is accordingly dismissed as withdrawn. We however, make it clear that the withdrawal of the above Writ Petition

shall have no bearing on the merits of the matter in Writ Petition No. 11074 of 2025 or its maintainability, and which is also on board today.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**