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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 11074 OF 2025

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 VC) i/b Adv. Sriram Sridharan for the Petitioner.

Adv. A.K. Saxena for the Respondents/Revenue.

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

P. C.

1. The above Writ Petition is filed seeking a declaration that the consideration received/receivable by the Petitioner from its Indian subsidiary (Benteler India) pursuant to the service agreement (Exhibit 'B') is not taxable in India. The further relief sought is to quash and set aside the impugned order dated 1st August, 2025 and direct the Respondents to issue a certificate under Section 197 of the IT Act for a nil deduction of Tax at source as prayed for by the Petitioner in its application dated 1st July 2025.

2. The learned counsel appearing on behalf of the Petitioner submitted that as an by way of ad-interim relief, this Court may direct that the Indian subsidiary of the Petitioner can make payment to the Petitioner without deducting any tax with an undertaking to the Court that in the event the Petition fails, the Indian subsidiary of the Petitioner will pay the tax.

3. The learned Advocate appearing on behalf of the revenue stated that he needs to take instructions on this aspect and would revert back to the Court next week. He also sought time to file an Affidavit-in-Reply.

4. Considering these facts, we place the above matter for directions at 3 p.m. on 25th August, 2025. We will pass further directions in the above Writ Petition on the next date . We put the revenue to notice that whatever directions we pass, including timelines for filing replies etc., will be strictly adhered to, considering that this very issue has been rendered infructuous in the past three Writ Petitions purely by the efflux of time. We do not want such a situation to arise even in the present Writ Petition.

5. Stand over to 25th August, 2025.

6. 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.]