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

+ W.P.(C) 13150/2023

M/S CONTINENTAL ENGINEERING
CORPORATION

.....Petitioner

Through: Mr. Sandeep Chilana, Ms. Anjali Jain &
Ms. Snehil Sharma, Advs.

Versus

THE INCOME TAX / WARD OFFICER, CIRCLE INTERNATIONAL
TAX 1(2)(1) & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann & Mr. Abhishek Anand, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

18.03.2025

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1. The petitioner has filed the present petition impugning an order dated 27.07.2023 passed by the Assessing Officer (AO) rejecting the petitioner's application for issuance of a certificate under Section 197 of the Income Tax Act, 1961, in respect of financial year (FY) 2023-24. The said financial year has since expired, therefore the challenge to the impugned order is rendered academic.
2. In view of the above, we dispose of the present petition.
3. We clarify that all rights and contentions of the parties are reserved. The petitioner would not be precluded from challenging a similar order for further years on the grounds as set out in the present petition and this order is not to be construed as dispositive of any of the grounds of challenge as raised by the petitioner.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 18, 2025/K

Click here to check corrigendum, if any