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

+ **W.P.(C) 1647/2022, CM APPL. 4771/2022**

CELESTIAL AVIATION TRADING 64 LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms
Anuradha Dutt, Ms. Sherry Goyal,
Ms. Viyushti Rawat, Mr. Devansh
Jain and Mr. Sarthak Abrol, Advs.

versus

**THE INCOME TAX OFFICER WARD 1 (2) (1) INTERNATIONAL
TAXATION & ANR.**

.....Respondents

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

04.02.2026

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1. The matter relates to Financial Year 2021-22 in relation to an order passed under Section 197 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) on 10.12.2021.
2. Mr. Sachit Jolly, learned senior counsel submitted that the Tribunal has decided the issue involved on merits in petitioner's favour vide order dated 29.10.2025 and thereafter, in the present appeal effect thereof too has been given by the Assessing Officer on 30.01.2026.
3. Such being the position, the writ petition has been rendered infructuous.



4. The petition stands disposed of accordingly.
5. Pending applications, if any, are also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 4, 2026/cd