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

\+ W.P.(C) 1938/2025 & CM APPL. 9067/2025

APTIV GLOBAL OPERATIONS LIMITED .....Petitioner
Through: Mr. Shankey Agrawal, Mr, Harsh Shukla & Ms. Pratha Khanna Advs.

versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)- 1, DELHI & ANR. .....Respondents
Through: Mr. Indruj Singh Rai, Sr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **23.02.2026**

1. By way of the present writ petition, the petitioner has challenged the order so also the certificate dated 23.10.2024 passed by the Deputy Commissioner of Income Tax, Office of Circle International Tax-1(1)(1), New Delhi, under Section 197 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*).

2. Learned Senior Standing Counsel for the respondents submitted that the year involved in the present case is Financial Year 2024-25 and since the entire period has passed, the petition has been rendered infructuous.

3. Learned counsel for the petitioner, on the other hand submitted that the impugned order dated 23.10.2024 is illegal and since no reasons worth the name has been mentioned, the petition is required to be heard and decided.

4. On Court's query, learned counsel for the petitioner informed that for

subsequent years, no application under Section 197 of the Act of 1961 has been filed by the petitioner. He, however, submitted that the application(s) might not have been filed, as the petitioner was apprehending that the applications for subsequent years too will be decided in a similar fashion.

5. Having heard learned counsel for the parties and considering that even if we set aside the impugned order, and decide the matter in favour of the petitioner-assessee, no relief as a matter of fact, would percolate into the hands of the assessee. We feel that no fruitful purpose would be served by undertaking the exercise. We, thus, bring the present proceedings to a close.

6. While disposing of the writ petition as infructuous, we hereby make it clear that the petitioner may file application under Section 197 of the Act of 1961 for subsequent year(s) if so advised.

7. In case, the application is filed, the Competent Authority shall decide the same in accordance with law without being influenced by the order dated 23.10.2024, which he had passed in the Financial Year 2024-25.

8. In case, the order of the Competent Authority is, in any manner, prejudicial to the petitioner's right, it shall be free to take up remedies in accordance with law. The disposal of the present writ petition obviously shall not come in petitioner's way.

9. The writ petition along with the pending application stands disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 23, 2026/kk