



2026:DHC:2310



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI****W.P.(C) 3293/2026**Date of Decision: **16.03.2026****IN THE MATTER OF:****mitsui kinzoku components india pvt. ltd.**

.....Petitioner

Through: Ms. Ananya Kapoor, Advocate.

versus

**SECRETARY, DEPARTMENT OF SCIENTIFIC AND
INDUSTRIAL RESEARCH**

.....Respondent

Through:

CORAM:**HON'BLE MR. JUSTICE PURUSHAINdra KUMAR KAURAV****JUDGEMENT****PURUSHAINdra KUMAR KAURAV, J. (ORAL)****CM APPL. 15926/2026 (for exemption)**

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 3293/2026 and CM APPL. 15925/2026

1. The instant petition is for the following reliefs:-

"A. Issue writ in the nature of Certiorari to quash the impugned orders dated 11.04.2025 and 14.11.2025 issued by the Respondent rejecting the application filed by the Petitioner for issuance of Form 3CL for FY 2017-18 (AY 2018-19), FY 2018-19 (AY 2019-20) and FY 2019-20 (AY 2020-21) and declining permission for disposal of assets acquired for development of scientific research and development facility;

B. Issue writ in the nature of mandamus directing Respondent to grant

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and issue the necessary Form 3CL certificate in respect of Petitioner approved in-house research and development unit for FY 2017-18, FY 2018-19 and FY 2019-20, corresponding to AY 2018-19, AY 2019-20 and AY 2020- 21, respectively basis the documents already furnished before Respondent including Form 3CLA filed physically before Respondent.

C. Issue any other Writ, order, or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case;

D. To dispense with filing certified copies of Annexures; and

E. To allow the writ petition with costs in favour of the Petitioner and against the Respondent."

2. The facts of the case would indicate that the petitioner is a company engaged in manufacturing and selling of catalytic converters for the automobile industry, and has its production facility at Bawal, Haryana and Sanand, Gujarat. The petitioner also has an in-house Research and Development ("R&D") unit located at Plot No. 242-243, Sector 3, Industrial Growth Centre, Bawal, Rewari, Haryana, which has been recognized by the Department of Scientific and Industrial Research (DSIR).

3. The petitioner has incurred certain expenditures in connection with this Haryana-based Research Unit. Applications were made to the Department to avail Form 3CL for the concerned FYs, which is a condition pre-requisite to avail benefits/deductions, under Section 35(2AB) of the Income Tax Act, 1961, for incurring expenditure on scientific research. Further, it also appears, that another application dated 04.12.2018 was made by the petitioner to the Department seeking prior approval to dispose of one of its Research and Development equipment, which is being used in the Research Unit. Both of the above-said applications were rejected by the Department *vide* the Impugned Orders which are sought to be challenged in the instant petition.



4. All applications filed by the petitioner are in connection with recognition, approval, and expenditure in relation to its in-house Research and Development unit and the same have been submitted through the Bawal, Haryana R&D unit, establishing that all administrative filings in respect of the petitioner's R&D activities are routed through its Haryana office.

5. It appears that the present petition has been instituted before this Court only on grounds that the respondent-Department is situated in New Delhi.

6. This Court in *The Indure Pvt. Ltd. v. Government of NCT of Delhi*,¹ took note of the decisions in *Shristi Udaipur Hotels v. Housing and Urban Development Corp.*,² *Riddhima Singh v. Central Board of Secondary Education*,³ *Smt. Manjira Devi Ayurveda Medical College and Hospital v. Uttarakhand University of Ayurveda and Ors.*,⁴ *Michael Builders and Developers Pvt. Ltd. v. National Medical Commission and Ors.*,⁵ which declare that the situs of the head office/registered office of the respondent, does not determine whether the Court has the requisite territorial jurisdiction to entertain a writ petition.

7. The Court in *The Indure Pvt. Ltd.* importantly noted, at para. 36:

“36. A petitioner who approaches this Court to assail a decision of an authority situated in Delhi, when the underlying cause for the said decision lies elsewhere, effectively attempts to make this High Court a mini-pan-India Superior Court exercising jurisdiction over all events which take place throughout this Country. There is no gainsaying with the proposition that every High Court is competent to adjudicate upon a lis which arises from events or actions taking place within its territory. Merely because the ultimate order, which is based on events taking place outside Delhi and

¹ 2026:DHC:1605.

² 2014 SCC OnLine Del 2892.

³ 2023 SCC OnLine Del 7168.

⁴ 2024:DHC:6903-DB.

⁵ 2024:DHC:7146.



takes cognizance of actions outside of Delhi, is passed within the jurisdiction of this Court, a writ petition ought not be entertained by this Court.”

8. On the issue of a claimant approaching this Court on the sole-ground of the respondent-authority, an arm of the union government, being situated within the jurisdiction of this Court, it was observed at para. 37-38:

“37. Naturally, being the capital of the Country, various authorities and bodies having pan-India jurisdiction would be located within the jurisdiction of this Court. Merely because the decision making authority happens to be in Delhi, ought not to be the sole reason to entertain a lis in this Court. The decision, no doubt, may be passed in the national capital, but it is usually against persons situated outside Delhi; and even more importantly, for actions which took place beyond the borders of this Court. The act of giving a hearing in Delhi, or the passing of an order in Delhi, is merely a result of a body/authority being situated in the national capital, it has nothing to do with the lis, the offending action, the legal injury or the foundational facts on the basis of which action is being taken.

38. The case-law cited above, makes repeated reference to “dominant facts”, and facts which are “material, essential and integral” to the lis in question. In most cases, the fact that the order is passed, or the head office is located, or that opportunity of hearing was afforded, within the jurisdiction of this Court is completely immaterial, non-essential, and non-integral to the dispute in question. Any of the aforementioned three aspects could very well have taken place in another part of the Country, it is for the sole reason that Delhi is the national capital, that, in most cases these factors get connected to the jurisdiction of this Court. From another lens, it may be seen that regardless of what the underlying facts or legal injury/infringement may be, the order impugned would, in an overwhelming number of cases be passed from Delhi. If this be the case, can this constant factum, which shall remain present in each case, be considered a “dominant fact” or a “material, essential and integral” fact? The answer must be in the negative.”

9. Ultimately, the Court concluded that the substance of a matter must be adjudged, and not the unchanging constant which is present in every petition against a state-authority, to arrive at a conclusion on whether to entertain a petition in the context of territorial jurisdiction and *forum non conveniens*.



At para. 42 this Court observed:

“42. It is the substance of the matter which the Court must consider in determining the connection with Delhi. An order being passed by an authority in Delhi is an unchanging constant. This static/uniform facet, which is unmoved by the nature of the lis, ought not to determine where territorial jurisdiction would lie.”

10. In the facts of the instant case, there may be a part of cause of action which has arisen in Delhi, however, the same should not be the sole reason to entertain the instant petition.

11. The Supreme Court in the case of ***Kusum Ingots & Alloys Ltd. v. Union of India and Anr.***,⁶ has held that even if a small part of cause of action arises within the territorial jurisdiction of the High Court, the same by itself may not be considered to be a determinative factor compelling the High Court to decide the matter on merit. In appropriate cases, the Court may refuse to exercise its discretionary jurisdiction by invoking the doctrine of *forum conveniens*. The material portion of the aforementioned decision reads as under:

“Forum conveniens

30. We must, however, remind ourselves that even if a small part of cause of action arises within the territorial jurisdiction of the High Court, the same by itself may not be considered to be a determinative factor compelling the High Court to decide the matter on merit. In appropriate cases, the Court may refuse to exercise its discretionary jurisdiction by invoking the doctrine of forum conveniens. [See Bhagat Singh Bugga v. Dewan Jagbir Sawhney [AIR 1941 Cal 670 : ILR (1941) 1 Cal 490] , Madanlal Jalan v. Madanlal [(1945) 49 CWN 357 : AIR 1949 Cal 495] , Bharat Coking Coal Ltd. v. Jharia Talkies & Cold Storage (P) Ltd. [1997 CWN 122] , S.S. Jain & Co. v. Union of India [(1994) 1 CHN 445] and New Horizons Ltd. v. Union of India [AIR 1994 Del 126] .]”

12. In view of the above, petition stands dismissed, along with pending



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application. Liberty is, however, granted in favour of the petitioner to approach the jurisdictional High Court to agitate the instant *lis*, if so advised.

13. All rights and contentions of the parties are left open.

PURUSHAINDR KUMAR KAURAV, J

MARCH 16, 2026

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⁶ (2004) 6 SCC 254.