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

\+ W.P.(C) 4595/2024

AECOM TECHNICAL SERVICES INC.

.....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat Tiwari and Mr. Drona Negi, Advs.

versus

INCOME-TAX OFFICER WARD INT TAX 1(1)(1), DELHI & ORS.

.....Respondents

Through: Mr. Sunil Agarwal, SSC, Ms. Priya Sarkar, JSC and Mr. Anugrah Dwivedi, Advs.

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

O R D E R

% 15.01.2026

1. Mr. Sunil Aggarwal, learned Senior Standing Counsel for the respondent-Income Tax Department, at the outset submitted that the present petition has been rendered infructuous inasmuch as the order rejecting the prayer for issuance of certificate at NIL rate or lower rate under Section 197 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) was for the financial year 2023-24 (relevant to Assessment Year 2024-25).

2. He further submitted that even if the present petition is allowed as prayed, then also no relief can now be granted to the petitioner, as the certificate which is likely to be issued pursuant to the order of this Court would relate to financial year 2023-24, which period has since passed. He

argued that such being the position, the Court should not enter into academic exercise.

3. Mr. Sabharwal on the other hand, submitted that the petition has not been rendered infructuous, as the petitioner had filed the petition well within time, which remained pending for two years, for which the petitioner cannot be faulted with.

4. Learned counsel for the petitioner invited Court's attention to the doctrine called 'Doctrine of Mootness' prevalent in the United States.

5. According to us, the relief as prayed by the petitioner even if granted cannot be of any use. The Court cannot enter into exercise of futility which would bring no result to the petitioner. More particularly when, for the subsequent period (financial year 2024-25), the petitioner has already been granted relief from this Court.

6. The doctrine which has been cited by the petitioner, may be prevalent in the United States but the same cannot be applied in the facts of this case, when the petition itself has been rendered infructuous and no deduction or lower deduction can be ordered to be made on the transactions which took place between the year 2023-24.

7. The petition is, therefore, dismissed as infructuous.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 15, 2026/*ss*