



\$~16

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

% *Date of Decision:20.09.2023*

+ **W.P.(C) 14909/2021 & CM Appls.47100/2021, 30066/2023**

BID SERVICES DIVISION (MAURITIUS)
LIMITED

..... Petitioner

Through: Mr Kamal Sawhney with Mr Arun
Bhadauria and Mr Puru Medhira,
Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, NTERNATIONAL
TAXATION, CIRCLE - 1(1)(2) AND ANR. Respondents

Through: Mr Ruchir Bhatia, Sr Standing
Counsel with Mr Pratyush Gupta and
Ms Deeksha Gupta, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

1. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the respondents/revenue, informs us that pursuant to our order dated 30.05.2023 read with the order dated 25.07.2023, refund due to the petitioner/assessee has been remitted.

2. Mr Kamal Sawhney, who appears on behalf of the petitioner/assessee, affirms this position.

2.1 In this behalf, we are told by Mr Sawhney that Rs.95.26 crores has been received by the petitioner/assessee.



2.2 Furthermore, Mr Sawhney says that this writ petition has served its purpose, inasmuch as the impugned notice dated 27.01.2021 issued under Section 148 of the Income Tax Act, 1961 [in short, “Act”], which was founded on the basis of decision dated 10.02.2022 passed by the Authority for Authority for Advance Ruling [in short, “AAR”] stands set aside by the Bombay High Court *via* judgment dated 08.03.2022 passed in Writ Petition 713/2021 titled ***Bid Services Division (Mauritius) Ltd. v Authority for Advance Ruling (Income Tax) and Ors.***

3. On the other hand, Mr Bhatia has drawn our attention to the operative directions issued by the Bombay High Court, which was contained in paragraph 79 of the said judgment. For the sake of convenience, the said paragraph is set forth hereafter:

“79. We, accordingly, quash and set aside the Ruling dated 10th February, 2020 passed by the Respondent no.1 Authority for Advance Ruling, and remand the matter back to the Authority for reconsideration of Petitioner’s application in the light of the above discussion, which the Authority shall consider and decide within a period of eight weeks from today after giving an opportunity of hearing to Petitioner and the Revenue Authorities.”

4. Mr Bhatia does say that since the Bombay High Court has remitted the matter to AAR for reconsideration, it is in the realm of possibility that a decision would be rendered by the said authority in the near future.

5. Thus, the argument is that it is only at that juncture the court could examine viability of the reassessment proceeding triggered *via* the impugned notice.

6. We have heard counsel for the parties.

7. We are of the view that at present, the best way forward would be to keep the reassessment proceeding at abeyance, to await the decision of the AAR upon remand order by the Bombay High Court. As and when the



decision is rendered by the AAR, parties can then approach the court for appropriate directions, which may include the direction to reignite the reassessment proceeding.

8. The writ petition is disposed of, in the aforesaid terms.
9. Consequently, pending applications shall stand closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 20, 2023/pmc