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

\# **CNR No. DLHC014214462017**

\+ W.P.(C) 8366/2017

\# **CNR No. DLHC013646952017**

\+ W.P.(C) 8367/2017

\# **CNR No. DLHC014405452017**

\+ W.P.(C) 8372/2017

\# **CNR No. DLHC014405912017**

\+ W.P.(C) 9370/2017

\# **CNR No. DLHC013647552017**

\+ W.P.(C) 9371/2017

\# **CNR No. DLHC014214572017**

\+ W.P.(C) 9372/2017

\# **CNR No. DLHC014528502017**

\+ W.P.(C) 9373/2017

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-03 .....Petitioner

Through: Mr. G.C. Srivastava, SC with Mr. Vipul Agrawal, SSC, Ms. Vipra Bhardwaj, Ms. Harshita Kotuu, Mr. Gaoraang Ranjan and Mr. Shubham Bansal, Advocates.

Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, Ms. Priya Sarkar, JSCs, Mr. Gaurav Kumar and Mr. Prateek Bhati, Advocates for Revenue.

versus

RED BULL RACING LIMITED .....Respondent

BBSEEVNTOSESPORTIVES LTD. .....Respondent

FORMULA F.B. BUSINESS LTD, ...Respondent

WILLIAMS GRAND PRIX ENGINEERING LIMITED.
.....Respondent

GS SPORTS S.A. .....Respondent

FORMULA F.B. BUSINESS LTD. .....Respondent

Through: Mr. Jay Savla, Sr. Advocate with Mr. Rajpal Singh, Advocates.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 31.07.2026

1. Having heard learned Counsel for the parties, we are of the view that another question arises for our consideration, which we formulate hereunder:

> *(i) Whether the Authority for Advance Ruling, which is enjoined upon to decide questions of law, as provided under Section 245N of the Income Tax Act of 1961, can decide as to whether an entity is having a permanent establishment in India, given that the fact about the existence of permanent establishment is a transaction based fact-finding exercise?*

2. List this case on 25.09.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 31, 2026/*MR*