$~33, 34 and 35

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

\#   **CNR No. DLHC010171782021**

\+   W.P.(C) 5178/2021

A.T. KEARNEY LIMITED - INDIA BRANCH OFFICE

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Shubham Gupta, Advs.
Mr. Piyush Kaushik & Mr. Tanveer Zaki, Advs.

versus

UNION OF INDIA THROUGH THE SECRETARY MINISTRY OF FINANCE DEPARTMENT OF REVENUE &ANR......Respondents

Through: Mr. Siddhartha Sinha, SSC with Mr. Lakshya, Adv.
Mr. Jivesh Kr. Tiwari, CGSC with Ms. Nandini Aggarwal and Mr. Akshay Chopra, Advs. for UOI.

34.

\#   **CNR No. DLHC010179152021**

\+   W.P.(C) 5454/2021

MITSUBISHI ELECTRIC INDIA PVT LTD .....Petitioner

Through: Mr. Mayank Nagi, Mr. Tarun Singh and Mr. Sandeep Yadav, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. V. K. Saksena and Ms. Hemlata Rawat, JSCs.
Mr. Siddhartha Sinha, SSC with Mr. Lakshya, Adv.
Mr. Piyush Beriwal, Ms. Ruchita

Srivastava and Mr. Sparsh Jain, Advs. for R-1/UOI.

35.

\# **CNR No. DLHC010185802021**

\+ W.P.(C) 5728/2021 & CM APPL. 27029/2023

THE REGENTS OF THE UNIVERSITY OF MICHIGAN .....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Shubham Gupta, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Indurj Singh Rai, SSC with Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC, Ms. Priya Sarkar, JSC with Mr. Gaurav Kumar and Mr. Prateek Bhati, Advs.

Mr. Amit Tiwari, CGSC with Ms. Ayushi Srivastava, Mr. Arpan Narwal, Mr. Kushagra Malik and Mr. Ujjwal Tyagi, Advs. with R-1 and 2/UOI.

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

O R D E R

% **16.09.2026**

1. During the course of submissions, it has been argued by Mr. Indruj Singh Rai, learned Senior Standing Counsel that the amendment in Section 245 N of The Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), was brought with a view to providing advance ruling to the tax payer in timely manner and that the Union of India was finding it difficult to get suitable candidates for the post of Chairman and Vice-Chairman.

2. Mr. Sachit Jolly, learned Senior Advocate for the petitioner submitted that even after the amendment, the situation has remained the same and there is large pendency of the cases before board for advance ruling and the purpose for which the Board under Section 245 N of the Act of 1961 was constituted has practically been defeated.

3. Respondents are directed to file an affidavit indicating therein the pendency of cases in the Board(s) and their benches. The affidavit shall also indicate as to whether the Chief Commissioner who are nominated by the Central Board of Direct Taxes (CBDT) to be the member of the Board can be sent back to the field or they are permanently appointed by the Board till the superannuation. The affidavit be filed within seven days.

4. List these cases on 24.09.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

SEPTEMBER 16, 2026/*sds*