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

\# **CNR No. DLHC010532132026**

\+ W.P.(C) 16324/2026

FOOTBALLCO INTERMEDIATE COOPERATIEF U.A. NETHERLANDS .....Petitioner

Through: Dr. Dhruv Janssen Sanghavi, Ms. Ishita Farsaiya, Mr. Anirudh Srinivas, Ms. Vanshika Taneja, Mr. Ichchhit Goswami, Advs.

versus

BOARD FOR ADVANCE RULINGS .....Respondent

Through: Mr. Indruj Singh Rai SSC with Mr. Rahul Singh JSC, Mr. Rahul G. Tanwani JSC, Mr. Gaurav Kumar, Mr. Nandhaa Kishore, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

O R D E R

% 03.11.2026

1. The present writ petition has been preferred seeking for following reliefs:

> *(a) issue a writ of mandamus or a writ in the nature of mandamus, or any other appropriate writ or order, directing the Respondent to hear the Petitioner's application dated 03.07.2026 bearing Unique No. AAECF5254E/2026/0006/ 0006 expeditiously, and in a time bound manner;*
> *(b) issue a writ of mandamus, or a writ in the nature of mandamus, or any other appropriate writ or order, directing the Respondent to pronounce its ruling in the Petitioner's application on or before 03.01.2027;*

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(c) for such further and other reliefs, including costs of this Petition, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.
(d) pass any orders as this Hon'ble Court may deem fit in the given facts and circumstances of the present case.

2. The petitioner has approached this Court with a grievance that its application under Section 384 of the Income Tax Act, 2025 (hereinafter referred to as 'the Act of 2025') which was filed on 03.07.2026 and which has been assigned to the Board for Advance Rulings-I, Delhi (hereinafter referred to as 'the Board') as per communication dated 09.07.2026 is pending unattended. He submitted that neither any formal order of admission has been passed as required under Section 384(2) of the Act of 2025 (pari materia with Section 245R(2) of Income Tax Act, 1961), nor has any communication been issued intimating even the date of hearing, in spite of the fact that the petitioner has been sending repeated emails (dated 03.08.2026, 04.09.2026, 14.09.2026 and 05.10.2026).

3. Inviting the Court's attention towards Section 384(6) of the Act of 2025, learned counsel for the petitioner argued that the use of the expression 'shall' in sub-Section (6) enjoins upon the Board to ensure that the application filed by an applicant is decided expeditiously and not later than six months of the receipt of the application. He submitted that having regard to the nature of transactions and amount of investment involved, if the petitioner's application is not decided within the given time frame, the whole purpose of filing the application would be defeated.

4. Learned counsel for the petitioner prayed that a direction be issued to the Board to decide the petitioner's application in a time-bound manner, as only two months are left with the Board to decide the application.

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5. On the other hand, Mr. Indruj Singh Rai, learned Senior Standing Counsel for the respondent submitted that instant writ petition is pre-mature, inasmuch as the petitioner has rushed to this Court way before the said period is over.

6. Without prejudice to the above submissions, Mr. Rai submitted that use of the expression 'shall' by itself does not make the said provision mandatory and since it is a machinery provision relating to the procedure for deciding the application, the provision is directory. In this regard, learned Counsel invited the Court's attention towards the judgment of Hon'ble the Supreme Court of India in ***P.T. Rajan vs. T.P.M Sahir & Ors.*** reported in 2003 (8) SCC 498 (more particularly paragraph nos. 48 and 49).

7. Mr. Rai further submitted that, as observed in paragraph 48 of the aforesaid judgment, where a statute prescribes a time limit for performing a duty, the same would ordinarily be directory and not mandatory. It was further observed in paragraph 49, that merely because the word 'shall' is used in a procedural provision, it does not necessarily make the provision mandatory.

8. In rejoinder, it is contended by the learned counsel for the petitioner that the judgment cited by the learned counsel for the respondent is not applicable in the facts of the present case inasmuch as the case before Hon'ble the Supreme Court was a case of publication of electoral roll after the prescribed time, in which it was held that publication of electoral roll is a ministerial act and thus despite use of the word 'shall', the provision is directory. He added that the decision on an application under Section 384 of the Act of 2025 is not a ministerial act but a *quasi-judicial* function and hence, the cited case is not applicable. Therefore, the provision in question is not merely a procedural or machinery provision, as it concerns a substantive

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statutory right to an advance ruling and on this ground alone, the judgment relied upon by the learned counsel for the respondent is clearly distinguishable.

9. Heard learned counsel for the parties.

10. We are of the view that the writ of mandamus as prayed for by the petitioner, cannot be granted in the facts of the present case because two months' time is still left with the Board to decide the application.

11. Unless the corresponding pendency of the applications and their competing urgency before the Board is known to the Court, no sweeping direction can be issued to a quasi-judicial body like the Board or Tribunal, to decide an application or appeal in a specified time period.

12. However, considering that even formal order under Section 384 of the Act of 2025 either accepting or rejecting the application has not been passed, though a number of e-mails have been sent by the petitioner, even if the expression 'shall' used in Section 384(6) of the Act of 2025 is construed to be directory, then also, some endeavour should be made by the Union of India to ensure that the applications filed under Section 384 of the Act of 2025 are decided expeditiously.

13. However, we consider it expedient that atleast a probable date of hearing should be intimated to an applicant immediately on filing of the application so that it can arrange its affairs accordingly. The applicants in order to have certainty of the transactions which they want to undertake in India can atleast have an assessment of the probable time of disposal, if not the fate of their application. Keeping an applicant absolutely in the dark in the present era of information, technology and transparency, cannot be countenanced. The Board should ensure that atleast some date is fixed in each

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application so as to clear the clouds of uncertainty.

14. Though, we refrain from issuing any direction to the Board as prayed by the petitioner, we dispose of the petition, however, with a suggestion that the Nodal Officer of the Board must try to explore the possibility of creating a mechanism/facility so that as and when an application under Section 384 of the Act of 2025 is filed, the concerned applicant is intimated within fifteen days about the next date of hearing of the application.

15. The writ petition stands disposed of with a direction to the Nodal Officer of the Board to fix the petitioner's application for consideration and intimate the said date to it within 15 days from today.

16. Pending applications also stand disposed of.

DINESH MEHTA, J

ADITI CHOUDHARY, J

NOVEMBER 3, 2026*/naw*

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