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

+ W.P.(C) 12236/2021 & CM APPL. 38299-38300/2021

NORTEL NETWORKS INDIA INTERNATIONAL INC

..... Petitioner

Through Mr. Kamal Sawhney, with
Mr. Prashant Meharchandani, and
Mr. Arun Singh Bhadauria,,
Advocates.

versus

ASSISTANT DIRECTOR OF INCOME TAX CPC & ORS.

..... Respondents

Through Mr. Zoheb Hossain with
Mr. Vipul Agarwal, Advocates for
Revenue.

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Date of Decision: 28th October, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

The hearing has been done by way of a video conferencing.

1. By way of the present writ petition, Petitioner seeks directions to the Respondent No. 2 to dispose of within four weeks, Petitioner's Rectification Application dated 14th May, 2020 granting the consequential TDS credit of Rs.5,51,15,908 due to the petitioner and deleting the incorrect demand of Rs.6,97,16,942 which only arises due to non-grant of the said TDS credit.

2. Learned Counsel for the Petitioner states that the Respondents No.2 has failed to dispose of Petitioner's Rectification Application dated 14th May, 2020 for the Assessment Year 2018-19 within the period of limitation provided in Section 154(8) of the Income Tax Act, 1961 (which lapsed on 31st March, 2021). He states that as a result of the inaction of the Respondent No.2, TDS credit of Rs.5,51,15,908 remains disallowed to the Petitioner and a patently incorrect demand of Rs.6,97,16,942 (Rs. 5,51,15,908 plus interest of Rs.1,46,01,034) stands raised. He also relies on the CBDT Circular No.14/2001 read with the CBDT Instruction No. 1/2016 which mandates Respondent No.2 to strictly comply with the statutory limitation provided in Section 154(8) of the Act in disposing of the Petitioner's Rectification Application.

3. In support of his contention, learned counsel for the Petitioner relies on the decision of this Court in *LS Cable and System Ltd. V. UOI, W.P. (C) 5154/2020* wherein in similar facts, this Court directed the Assessing Officer to dispose of the assessee's rectification application under Section 154 within six weeks from the date of the Court's Order.

4. Issue notice. Mr. Zoheb Hossain, learned counsel for Revenue accepts notice. On instructions, he undertakes to this Court that Petitioner's rectification application dated 14th May, 2020 shall definitely be disposed of within six weeks. The undertaking given by Mr. Zoheb Hossain, learned counsel for Revenue is accepted by this Court and respondents are held bound by the same.

5. In view thereof, the present writ petition along with application stands disposed of.

6. List the matter for compliance on 12th January, 2022.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

OCTOBER 28, 2021
AS

