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

+ **W.P.(C) 3145/2022 & CM APPL.9154/2022**

NOKIA INDIA PRIVATE. LIMITED. .... Petitioner

Through: Mr.Ajay Vohra, Sr.Advocate with  
Mr.Kishore Kunal and Mr.Parth,  
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 16(1),  
& ORS. .... Respondents

Through: Ms.Vibhooti Malhotra, Advocate with  
Mr.Shailendera Singh, Advocate.

% Date of Decision: 21<sup>st</sup> February, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVING CHAWLA**

**J U D G M E N T**

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed seeking direction to the Respondents to decide the rectification application dated 8<sup>th</sup> July, 2021 filed by the petitioner under Section 154 of the Income Tax Act, 1961 ('the Act') by way of a speaking order as well as grant consequential refund along with the applicable interest under Section 244A of the Act. The petitioner also seeks a direction to the respondents to refund Rs.58,20,32,660/- adjusted under Section 245 of the Act against the outstanding demand of the assessment year 2014-15.

2. Learned senior counsel for the Petitioner states the Respondents have committed certain errors in granting credit and calculating interest under Section 234B and Section 244A of the Act in its remand Order dated 30<sup>th</sup> June, 2021.
3. Learned senior counsel for the Petitioner further states that the rectification application dated 8<sup>th</sup> July, 2021 has not been decided by the respondents till date despite several reminders.
4. He states that the time limit to pass the rectification order in terms of Section 154(8) of the Act has expired on 31<sup>st</sup> January, 2022.
5. Issue notice. Ms.Vibhooti Malhotra, learned counsel for the respondents, accepts notice. She prays for some time to obtain instructions.
6. However, this Court finds that CBDT instruction No.2/2013 [F. No. 225/76/2013/ITA.II] dated 5<sup>th</sup> July, 2013 and Letter [F. No.225/148/2015-ITA-II], dated 5<sup>th</sup> July, 2015 stipulates that the Assessing Officers must strictly follow the time limit of six months provided under Section 154(8) of the Act in disposing of the rectification applications.
7. Further, this Court in *Nortel Networks India International Inc. Vs Asst. CIT, WPC 12236/2021* and *Cheil India Private Limited Vs. Deputy CIT & Anr., WPC 11683/2021*, has given directions to the respondents to dispose of similar rectification applications in a time-bound manner.
8. Consequently, this Court disposes of the present writ petition and application with a direction to the concerned respondent to decide the petitioner's rectification application dated 8<sup>th</sup> July, 2021 filed under Section 154 of the Act in accordance with law by way of a reasoned order within six weeks. In the event of refund, if any, the same shall be granted to the petitioner with applicable interest within the aforesaid period.

9. With the aforesaid direction, the present writ petition and application stands disposed of.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**FEBRUARY 21, 2022/TS**

