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

+ W.P.(C) 7915/2022 & C.M.No.24126/2022

M/S ALPHA CORP DEVELOPMENT PRIVATE LIMITED

..... Petitioner

Through: Mr. Devesh Panda, Advocate.

versus

ADDITIONAL/ JOINT/ DEPUTY/ ASSISTANT COMMISSIONER  
OF INCOME TAX/ INCOME TAX OFFICER ..... Respondent

Through: Mr. Sanjay Kumar, senior standing  
counsel for the Revenue with  
Ms. Easha Kadian, Advocate.

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Date of Decision: 23<sup>rd</sup> May, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

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

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed seeking direction to the Respondent to decide the six rectification applications preferred by the petitioner under Section 154 of the Income Tax Act, 1961 ('the Act') for Assessment Years 2009-10, 2011-12 to 2014-15 & 2017-18.

2. Petitioner also seeks direction to the Respondent to refund Rs.10,00,000/- along with applicable interest thereon, being the deposit of the Petitioner at the time of filing the appeal before the CIT(A) in respect of the Assessment Year 2009-10, which was allowed. Petitioner further seeks

implementation of the Appellate Order dated 18<sup>th</sup> August, 2015 passed by the CIT (Appeals) in respect of Assessment Year 2012-13.

3. Learned counsel for the Petitioner states that the Petitioner has addressed several reminders seeking rectification in respect of the above Assessment Years. He states that the tax effect of all these six rectification applications taken together is in excess of Rs.3 crores. He further states that the continued inaction in dealing with these rectification applications has resulted in huge financial resources of the Petitioner remaining locked-up.

4. He also states that in assessee's own case for Assessment Year 2018-19 in W.P.(C) 14349/2021 wherein the Petitioner herein had approached this Court aggrieved by two communications/demand notices by which the Respondent had threatened to initiate recovery proceedings against the Petitioner for an amount of Rs.1,02,12,560/-, without having decided its rectification applications under Section 154 of the Act, this Court vide order dated 15<sup>th</sup> December, 2021 had disposed of that Petition by directing the Respondent to decide the Petitioner's rectification application in accordance with law within four weeks.

5. Issue notice. Mr.Sanjay Kumar, learned standing counsel accepts notice on behalf of the Respondent-Revenue. He states that he has no objection if the rectification application and the appeal effect orders are directed to be passed within a time period.

6. Keeping in view the aforesaid as well as the facts mentioned in the present writ petition, this Court disposes of the present writ petition along with pending application with a direction to the Respondent-Revenue to decide the Petitioner's six rectification applications in accordance with law within eight weeks. The Respondent-Revenue shall also pass the appeal

effect orders for the Assessment years 2009-10 and 2012-13 within eight weeks. This Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**MAY 23, 2022**  
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