



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

% Judgment delivered on: 18.12.2014

+ **W.P.(C) 6336/2014**

**DHARAMSHILA CANCER FOUNDATION AND  
RESEARCH CENTRE**

... Petitioner

versus

**THE COMMISSIONER OF INCOME TAX  
(TDS) & ANR.**

... Respondents

**Advocates who appeared in this case:**

For the Petitioner : Mr Sudhir Nandrajog, Sr Advocate with Mr Sarul Jain

For the Respondents : Mr N.P. Sahni with Mr Nitin Gulati

**CORAM:-**

**HON'BLE MR JUSTICE BADAR DURREZ AHMED**

**HON'BLE MR JUSTICE I.S. MEHTA**

**JUDGMENT**

**BADAR DURREZ AHMED, J (ORAL)**

**CM No. 15273/2014**

The exemption is allowed subject to all just exceptions.

The application stands disposed of.

**W.P.(C) 6336/2014**

1. This writ petition is concerned with the issuance of a Certificate under Section 197 of the Income-tax Act, 1961, for the financial year 2014-15. The petitioner claimed that the rate of tax deducted at source insofar as



their receipts are concerned should be Nil, whereas, the Assessing Officer has directed that TDS be deducted at the rate of 5.5 per cent, which, although is a lower rate than prescribed, is not the Nil rate desired by the petitioner. There is some dispute with regard to the existing tax liabilities of the petitioner. The revenue seems to have added up the tax liabilities of the previous three years, whereas, in fact, according to the learned counsel for the petitioner, two out of the three years' liability has already been deleted in appeal and in respect of the third year also an appeal is pending on the same ground and is likely to be deleted.

2. In these circumstances, since the petitioner is entitled to file a revised application under Section 197, we are disposing of this writ petition with the direction that the petitioner may do so within one week from today. In case such an application is moved, the Assessing Officer shall dispose of the same within three weeks thereafter.

3. Before parting with this matter, we would also like to observe that the grant of the Certificate under Section 197 so far as the petitioner is concerned, has become an issue of annual dispute. It is requested by the learned counsel for the petitioner that whenever the application under Section 197 is made, the same should be disposed of expeditiously. We are



of the view that if the petitioner moves the application in the first week of financial year, the same ought to be disposed of within a reasonable period of time which we think in the case of TDS Certificates under Section 197 should be not later than 6 weeks.

4. The writ petition stands disposed of as above.

5. *Dasti.*

**BADAR DURREZ AHMED, J**

**I.S. MEHTA, J**

**DECEMBER 18, 2014**  
SU