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IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P. (C) 11069/2019

NOKIA SOLUTIONS AND NETWORKS
INDIA PVT. LTD.

..... Petitioner

Through: Mr. Deepak Chopra with
Mr. Abhimanyu Chopra and
Mr. Ankul Goyal, Advocates

versus

ADDITIONAL COMMISSIONER
OF INCOME TAX, & ORS.

..... Respondents

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel with Ms. Mansie Jain and
Mr. Chandratnay Chaube,
Advocates.

AND

+ W.P. (C) 5975/2020

NOKIA SOLUTIONS AND
NETWORKS INDIA PVT. LTD.

..... Petitioner

Through: Mr. Deepak Chopra with
Mr. Abhimanyu Chopra and
Mr. Ankul Goyal, Advocates

versus

PR COMMISSIONER OF INCOME TAX 6
& ANR.

..... Respondents

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel with Ms. Mansie Jain and
Mr. Chandratnay Chaube,
Advocates.



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Date of Decision: 11th September, 2020

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

CM APPL. 22217/2020 in W.P. (C) 11069/2019
W.P. (C) 5975/2020 & CM APPL.21619/2020

1. The application and the writ petition have been heard by way of video conferencing.
2. While CM Appl. No.22217/2020 in W.P.(C) 11069/2019 has been filed by the petitioner seeking directions to the respondents to comply with the order dated 14th November, 2019 passed by this Court and to release the interest under section 244A of the Income Tax Act, 1961 due to the petitioner; W.P.(C) 5975/2020 has been filed by the petitioner challenging the order dated 10th August, 2020 passed by Principal Commissioner of Income Tax-06 for Assessment Year 2016-17 directing the petitioner to pay entire tax demand pertaining to the disallowance made on account of 'other provisions' and provisions of contingencies pending the disposal of the appeal.
3. Learned counsel for petitioner states that as according to the petitioner the interest due and payable under Section 244A of the Income Tax Act, 1961 for the assessment year 2008-2009 works out to be Rs.26,64,63,987/-, the petitioner has no objection if the amount directed to be deposited by the Principal Commissioner of Income Tax-06 vide impugned order dated 10th



August, 2020 is adjusted against the aforesaid refund of interest pending disposal of the appeal filed by the petitioner and the balance amount is paid within reasonable time.

4. Mr. Ruchir Bhatia, learned senior standing counsel for respondents states that without admitting to any of the calculations in the present application, he has no objection to the aforesaid prayer.

5. This Court is also of the view that the prayer made by the petitioner is fair and reasonable. Accordingly, respondents are directed to adjust the demand raised vide impugned order dated 10th August, 2020 against the refund of interest under Section 244A of the Income Tax Act, 1961 for assessment year 2008-2009 and pay the balance amount to the petitioner within eight weeks.

6. Consequently, CM Appl. No.22217/2020 in W.P.(C) 11069/2019 as well as W.P.(C) 5975/2020 and CM Appl. 21619/2020 stand disposed of.

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

SANJEEV NARULA, J

SEPTEMBER 11, 2020

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