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

+ **W.P.(C) 1666/2022 & CM APPL.4800/2022**

QUALCOMM INCORPORATED Petitioner
Through: Ms.Ananya Kapoor, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE
INTERNATIONAL TAX 3 (1)(1), DELHI AND ORS.... Respondents
Through: Mr.Puneet Rai, Advocate.

WITH

+ **W.P.(C) 1670/2022 & CM APPL.4804/2022**

QUALCOMM INCORPORATED Petitioner
Through: Ms.Ananya Kapoor, Advocate

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAX 3-1-1 & ORS. Respondents
Through: Mr.Puneet Rai, Advocate.

WITH

+ **W.P.(C) 1686/2022 & CM APPL.4840/2022**

QUALCOMM INCORPORATED Petitioner
Through: Ms.Ananya Kapoor, Advocate

versus



DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAX 3(1)(1), DELHI AND ORS.... Respondents
Through: Mr.Puneet Rai, Advocate.

WITH

+ **W.P.(C) 1687/2022 & CM APPL.4841/2022**

QUALCOMM INCORPORATED Petitioner
Through: Ms.Ananya Kapoor, Advocate

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAX 3(1) (1), DELHI AND ORS.... Respondents
Through: Mr.Puneet Rai, Advocate.

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Date of Decision: 28th January, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J (ORAL)

1. The petitions have been heard by way of video conferencing.
2. By way of the present petitions, Petitioner seeks directions to the Respondents to process the returns of income, issue correct computations and process as well as issue refunds along with up to date interest for assessment years 2009-10, 2010-11, 2011-12 and 2012-13.



3. Learned Counsel for the Petitioner states that even after completion of the entire proceedings and despite specific, binding and favorable orders of the Income Tax Appellate Tribunal ('ITAT') for the years under consideration and appeal effect orders dated 8th August, 2018, the Petitioner is being denied legitimate TDS credit and refunds without any legal basis. In support of her contention, learned counsel for the petitioner relies upon Article 265 of the Constitution, decision of the Supreme Court in *Mafatlal Industries Ltd. vs. Union of India*, [1997] 5 SCC 536 and decision of this Court in *Ericsson India Pvt. Ltd. vs. ACIT, W.P.(C) 10373/2019*.

4. Issue notice. Mr. Puneet Rai, Advocate accepts notice on behalf of respondents. He states that the Assessing Officer has passed rectification orders with regard to the assessment years 2009-10 and 2010-11 yesterday. He further states that refund for the assessment year 2012-13 was adjusted against the demand for the assessment year 2008-09. He candidly states that matter for assessment year 2008-09 has been decided by the ITAT and the Assessing Officer shall pass the appeal effect order within the time granted by the statute. He lastly states that the rectification order for the assessment year 2011-12 shall be passed shortly.

5. Keeping in view the aforesaid, this Court disposes of the present writ petitions and pending applications with the following directions:

- i) The Assessing Officer is directed to issue refunds along with up to date interest for the assessment years 2009-10 and 2010-11 within six weeks.
- ii) The Assessing Officer is directed to pass a rectification order and issue refund, if any, with up to date interest for the assessment year 2011-12 within ten weeks.



iii) The Assessing Officer is directed to pass an appeal effect order as well as pay refund, if any, with up to date interest for the assessment year 2012-13 within twelve weeks.

MANMOHAN, J

NAVIN CHAWLA, J

JANUARY 28, 2022
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