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

+ W.P.(C) 14030/2022

ARICENT TECHNOLOGIES (HOLDINGS) LTD Petitioner

Through: Mr.Saksham Singhal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through: Mr.Sanjay Kumar, Sr.Standing
Counsel for the Revenue with
Ms.Easha Kadian, Advocate.

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Date of Decision: 28th September, 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):

C.M.No.42876/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) 14030/2022

1. By way of the present writ petition, Petitioner seeks a direction to the Respondents to pass a rectification order for giving proper effect to the order of the Tribunal for assessment year 2012-13 and grant consequential refund of taxes paid/deposited by the Petitioner along with applicable interest.

2. Learned counsel for the Petitioner states the Tribunal vide order dated 29th November 2019 for assessment year 2012-13 deleted the additions /



disallowances made by Respondent No.1. He states that as a result of the ruling of the Tribunal, the income of the Petitioner stood assessed below the income returned by the Petitioner and the Petitioner became entitled to total income tax refund (including interest) of Rs.4,49,607,350/-. He states that two issues were remanded back to the Respondent No.1 for verification. He further states that, even if the issues remanded back were to be decided against the Petitioner, it would still be eligible to claim the income tax refund.

3. Learned counsel for the Petitioner states that the Respondent No.1 ignored the order of Tribunal as well as the detailed submission filed by Petitioner and passed the appeal effect order dated 30th September, 2021 computing the total income of the Petitioner at Rs.243,69,93,263/-. He states that in the appeal effect order, Respondent No.1 has erroneously stated that the Petitioner has not furnished any submission regarding the issues remanded back by the Tribunal and hence, no relief was granted on the same to the Petitioner. He further states that the Respondent No.1 did not grant additional relief provided by the Tribunal with respect to depreciation on goodwill amounting to Rs.47,83,00,407/-.

4. Learned counsel for the Petitioner states that the Petitioner filed rectification applications dated 29th October, 2021, 02nd May, 2022, 03rd July, 2022 and 07th July, 2022 for rectifying mistakes apparent from record in the appeal effect order passed by Respondent No. 1 and grant consequent income tax refund, but to no avail.

5. Issue notice.

6. Mr.Sanjay Kumar, learned senior standing counsel accepts notice on behalf of the Respondents-Revenue. He states that he has no instruction in



the present matter.

7. Keeping in view the limited relief sought in the present writ petition, the same is disposed of with a direction to Respondent No.1 to decide the Petitioner's rectification applications dated 29th October, 2021, 02nd May, 2022, 03rd July, 2022 and 07th July, 2022 within twelve weeks and grant consequential refunds, if any, along with applicable interest in accordance with law.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

SEPTEMBER 28, 2022
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