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

+ **W.P.(C) 2146/2022 & C.M.No.6164/2022**

QUALCOMM TECHNOLOGIES, INC 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.

+ **W.P.(C) 2153/2022 & C.M.No.6174/2022**

QUALCOMM TECHNOLOGIES, INC 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.

% Date of Decision: 04th February, 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. Present writ petitions have been filed seeking directions to the Respondents to process the returns of income, issue correct computations as well as issue refunds along with up to date interest for assessment years 2015-16 and 2016-17.



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, the Petitioner is being denied legitimate 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. Learned counsel for the Petitioner states that the Petitioner addressed multiple letters requesting the Respondents to pass the appeal effect orders and grant the refunds to the petitioner, however the same has not been done till date.

5. Issue notice. Mr.Puneet Rai, learned counsel accepts notice on behalf of the Respondents. He states that the appeal effect orders shall be passed shortly.

6. Keeping in view the aforesaid, the present writ petitions along with pending applications are disposed of with a direction to the Assessing Officer to pass the appeal effect orders as well as pay refunds, if any, with up-to-date interest to the Petitioner for the assessment years 2015-16 and 2016-17 within six weeks.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 04, 2022/KA