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

+ **W.P.(C) 2155/2022 & C.M.No.6176/2022**

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 petition has been heard by way of video conferencing.
2. Present writ petition has been filed seeking directions to the Respondents to process the return of income, issue correct computation as well as issue refund along with up to date interest for assessment year 2017-18. Petitioner also seeks directions to the Respondents to delete the erroneous adjustment of refund for the assessment year 2017-18 against the erroneous demand for the assessment year 2013-14 and give consequential refunds.
3. Learned counsel for the Petitioner states that aggrieved by the final assessment order dated 18th February, 2020 passed by the Assessing Officer, the Petitioner filed an appeal before the Commissioner of Income Tax Appeals("CIT(A)"), which is currently pending adjudication. She states that



as there were certain mistakes apparent on record, rectification application dated 16th March, 2020 was filed by the Petitioner. She, however, states that the same has not been decided by the Respondents till date.

4. Learned counsel for the Petitioner states that the Petitioner addressed multiple letters requesting the Respondents to delete the adjustment of refunds against the demand for the assessment year 2013-14, which stands deleted vide order dated 01st July, 2019 of the ITAT and grant the refunds to the Petitioner.

5. Issue notice. Mr.Puneet Rai, learned counsel accepts notice on behalf of the Respondents.

6. Keeping in view the aforesaid, this Court directs the Assessing Officer to decide the Petitioner's rectification application dated 16th March, 2020 and issue refund, if any, with up-to-date interest to the Petitioner for the assessment year 2017-18 within six weeks.

7. Accordingly, the present writ petition along with pending application stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 04, 2022
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