

\$~30

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11344/2016, C.M. APPL.44439/2016**
NORTEL NETWORKS SINGAPORE PTE. LTD. (IN
COMPULSORY WINDING UP) Petitioner
Through : Sh. Deepak Chopra, Sh. Abhimanyu
Chopra and Ms. Manasvini Bajpai, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX Respondent
Through : Sh. Rahul Chaudhary and Sh.
Raghvendra Singh, Advocates, for the revenue.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

% **ORDER**
30.11.2016

Issue notice. Sh. Rahul Chaudhary, Advocate accepts notice.

The petitioner seeks a limited relief, i.e. namely a direction to the ITAT to decide its pending appeal, i.e. 553/Del-2015. The facts necessary for the disposal of this petition are that the petitioner is a Singapore-based company which approached the Income Tax Appellate Tribunal (ITAT) on 28.01.2015, aggrieved by the directions of the Dispute Resolution Panel (DRP) dated 13.11.2014. The assessment was made against the Assessing Officer's (AO) determination based upon the transfer pricing exercise on 03.12.2014. Before the ITAT, apparently number of hearings have taken place. For one reason or the other, the appeal has not been disposed of. It contends that the pendency of proceedings before the ITAT has

caused prejudice and would continue to do so in light of the fact that it is facing winding-up proceedings in Singapore. The petitioner relies upon an affidavit filed by the duly appointed official joint and several liquidator dated 14.11.2016, stating that the winding-up proceedings have remained dormant and that further process is not possible till its tax liability in India is ascertained. The winding-up order appears to have been made by the Singapore High Court on 17.10.2014.

Having regard to the peculiar circumstances of this case, this Court is of the opinion that the ITAT should consider the appeal pending before it and decide it as expeditiously as possible and in any case preferably within three months from today. The parties shall be present before the ITAT on 14.12.2016 for fixing an early date for further proceedings/hearings. Needless to add, all rights and contentions of the parties are reserved. The office shall serve the Registrar of the ITAT, Delhi Bench directly to aid process of expeditious hearing.

The writ petition is disposed of in the above terms.

Copy of the orders be served *dasti* to the parties.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 30, 2016

ájk