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

\+ W.P.(C) 1731/2019 & CM No. 8030/2019

M/S. NOKIA SOLUTIONS AND NETWORKS INDIA PVT. LTD. ..... Petitioner

Through : Mr. Deepak Chopra, Mr. Amit Shrivastava and Mr. Ankul Goyal, Advs.

versus

JOINT COMMISSIONER OF INCOME TAX & ANR. ..... Respondents

Through : Mr. Ruchir Bhatia, Sr. Standing Counsel for the Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **26.02.2019**

It is submitted that after the present writ petition was filed, the Revenue by a subsequent order reduced the deposit amount, by over Rs.1 crore and that in these circumstances, the claim in these proceedings, would not be pressed. It is however, submitted that ITAT has been able to dispose of only four appeals, which were part of the batch concerning Assessment Years 2004-05 to Assessment Years 2012-13 and that the proceedings have been adjourned by the tribunal from time to time despite the orders of this court on 09.01.2018 in W.P.(C)No.11343/2017. Furthermore, it is submitted that common questions with respect to disallowances on various provisions arise for consideration.

In these circumstances, this court is of the opinion that the ITAT should comply with the order passed in W.P.(C)No.11343/2017 as expeditiously as possible and complete the hearing and render final decision in all the pending appeals by 30.04.2019. This court is further of the opinion that though at the present stage, question of adjustment of refund does not arise, the Revenue should not peremptorily resort to the power to adjust without issuing notice, in case it proposes to do so.

This writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 26, 2019

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