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

\+ W.P.(C) 4913/2018 & CM Appl. 18956/2018

MARUTI SUZUKI INDIA LIMITED ..... Petitioner

Through: Mr.S.Ganesh, Sr.Advocate with Mr.S.Sukumaran, Mr.Anand Sukumar & Mr.Bhupesh Kumar Pathak, Advocates

versus

UNION OF INDIA ..... Respondent

Through: Ms.Eshita Baruah, Advocate for Mr.Gaurang Kanth, CGSC with Ms.Kamini Mishra & Mr.Suman Mazumdar, DSIR

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

O R D E R

% **14.01.2019**

1. The petitioner had claimed directions for grant of benefit of Section 35(2AB) of the Income Tax Act, 1961, in the light of the previous judgment of this Court in *Maruti Suzuki India Ltd. vs. Union of India & Anr.* [W.P.(C) 9306/2015], delivered on 4th August, 2017 for three Assessment Years. On the first date of hearing, i.e. 5th July, 2018, while issuing notice to the respondents, this Court had observed as follows:

> *"Mr.Gaurang Kanth, learned Standing Counsel for the Central Government accepts notice for the Union of India.*
>
> *The Court has considered the submissions.*
>
> *Prime facie, it appears that despite the petitioner having succeeded in the previous writ proceedings for the grant of benefit under Section 35(2AB) of the Income Tax Act, 1961 – as is evident from the decision of the Court dated 04.08.2017 in W.P.(C) 9306/2015 (for the A.Ys. 2011-12, 2012-13 and 2013-*

14), the concerned official in the Department of Scientific and Industrial Research, is not processing the application. The Court also notices that the respondent's Special Leave Petition was rejected by the Supreme Court on 11.05.2018.

In the light of these facts, the letter written by Dr.Suman Mazumdar (Scientist 'C') prima facie appears to be obstructionist and contumacious. In the event the certificate is not issued before the next date of hearing, the Court would initiate proceedings against the Secretary In-charge of the Department of Scientific and Industrial Research.

List on 28.08.2018"

2. Subsequently, adjournments were granted to the parties. In the meanwhile, the petitioner appears to have filed an affidavit in response to the Revenue's letter dated 23rd August, 2018.

3. Today, learned counsel for the petitioner informs that on 11th January, 2019, the Assessing Officer passed an order granting the petitioner deduction under Section 35(2AB) of Assessment Year 2011-2012. The Assessing Officer is also in the process of granting the said deduction for Assessment Year 2012-2013 and 2013-2014. Accordingly, the petitioner is not pressing this writ petition against the Department of Scientific and Industrial Research, without prejudice to the contents of the petitioner's affidavit dated 22nd November, 2018 and seeks leave to withdraw the same.

4. In the light of the above developments, the petition is disposed of, as withdrawn, granting the liberty sought in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 14, 2019
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