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

+ **W.P.(C) 10204/2021 & CM APPL. 31476/2021**

**GIESECKE AND DEVRIENT MS INDIA PRIVATE
LIMITED**

..... Petitioner

Through Mr. Kamal Sawhney with
Mr. Prashant Meharchandani
and Mr. Nikhil Agarwal,
Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX OSD
RANGE 10 & ANR.**

..... Respondents

Through Mr. Ajit Sharma, Advocate.

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Date of Decision: 16th September, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

MANMOHAN, J. (Oral)

The hearing has been done by way of video conferencing.

1. Present writ petition has been filed seeking directions to the respondents to dispose of the Petitioner's rectification application for Assessment Year 2017-18 dated 12th April, 2019 within a specified period of four weeks and not to recover the wrongful demand by any means, until 30 days after the disposal of the rectification application.

2. Learned counsel for the petitioner states that under Section 143(1) of the Income Tax Act, 1961 [the Act] a demand for Rs. 6,40,47,590/- was erroneously determined to be payable due to disallowance under section 43B, short-grant of TDS Credit, and levy of consequential interests. He states that the respondent has failed to discharge its duties as mandated by law, by not rectifying the mistakes made by it in Section 143(1) intimation dated 28th April, 2019 for the past two and a half years despite repeated reminders of the Petitioner.

3. *Per contra*, learned counsel for the respondents states that the petitioner vide Income Tax Officer letter dated 13th August, 2019 was requested to approach the office of Directorate of Income Tax (Systems), for necessary relief.

4. In rejoinder, learned counsel for the petitioner states that when the petitioner approached the Respondent No. 2, the said Respondent instead of rectifying the issue, directed the Petitioner to approach Respondent No. 1. He states that the Petitioner approached the Respondent No. 1, for the second time by filing a rectification application dated 09th October, 2019. He states that till date the said application has not been disposed of.

5. Keeping in view the limited prayer sought in the present writ petition this Court disposes of the same by directing the respondents to dispose of the petitioner's rectification application dated 09th October, 2019 within six weeks by way of a reasoned order and to make payment of refund if any in accordance with law. All the rights and contentions of the parties are left open.

6. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

SEPTEMBER 16, 2021
AS

