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

+ **W.P.(C) 13868/2021 & CM APPLs.43766-43767/2021**

**SONY INDIA PVT LTD** ..... Petitioner  
Through **Mr. Nageswar Rao, Advocate.**

versus

**ASSISTANT COMMISSIONER OF INCOME TAX & ORS.**  
..... Respondents  
Through **Mr. Ruchir Bhatia, Advocate.**

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Date of Decision: 8<sup>th</sup> December, 2021

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**MANMOHAN, J. (Oral)**

1. Present writ petition has been filed seeking to quash the intimation/ order cum deemed demand notice passed by Respondent No.4 under Section 200A/206 CB of the Income Tax Act [the Act] dated 31<sup>st</sup> October, 2021 raising demand on the Petitioner and all the purported proceedings thereunder. Petitioner also seeks a direction to stay the recovery proceedings in respect of disputed outstanding demand of Rs.1,84,78,190/- for second quarter of Financial Year 2021-22.

2. Learned counsel for the petitioner states that despite the matter in issue being covered in petitioner's favour by a judgment of this Court in *Concentrix Services Netherlands B V vs. Income Tax Officer TDS & Anr., W.P.(C) 9051/2020* and in the petitioner's own case being W.P.(C) 3876/2021 neither the Centralized Processing

Centre nor the Assessing Officer have decided petitioner's rectification application.

3. Issue notice.

4. Mr. Ruchir Bhatia, learned counsel for Revenue accepts notice. He admits that there has been an error on the part of the Assessing Officer in not deciding the petitioner's request/application dated 22<sup>nd</sup> November, 2021.

5. He assures this Court that the jurisdictional Assessing Officer shall decide the petitioner's request/application in accordance with the judgment passed by this Court in *Concentrix Services Netherlands B V vs. Income Tax Officer TDS & Anr., W.P.(C) 9051/2020* as well as in accordance with the judgment and order passed in the case of petitioner's own case in W.P.(C) 3876/2021 dated 3<sup>rd</sup> June, 2021 within four weeks.

6. The assurance/undertaking given by learned counsel for Revenue/Respondents is accepted by this Court and the Revenue/Respondents are held bound by the same. Till the order is passed by the Assessing Officer, the impugned demand shall not be given effect to.

7. Recording the aforesaid undertaking and direction, the present writ petition stands disposed of.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**DECEMBER 8, 2021**  
**AS**