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

\+ W.P.(C) 14075/2021

ALCATEL LUCENT INTERNATIONAL ..... Petitioner

Through Mr. Kamal Sawhney with Mr. Prashant Meharchandani and Mr. Divyansh Singh, Advocates.

versus

INCOME TAX OFFICER TDS WARD - 1(1)(1), INTERNATIONAL TAXATION ..... Respondent

Through Mr. Ruchir Bhatia, Advocate for Revenue.

% Date of Decision: 10th December, 2021

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

MANMOHAN, J. (Oral)

1. By way of the present petition, Petitioner seeks directions to the Respondents to expeditiously dispose of the Petitioner's application under Section 197 of the Income Tax Act, 1961 ['Act'] dated 30th August, 2021 and to grant the certificate for Assessment Year 2022-23 for the period from 1st October, 2021 to 31st March, 2022 within a specific time period of two weeks.

2. Learned counsel for the Petitioner states that the Petitioner filed its application for issuance of Section 197 certificate on 30th August, 2021. He states that the inaction on the part of Respondent in failing to dispose of the

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application for more than three months is in direct contravention of the CBDT Instruction No. 01/2014 dated 15th January, 2014 read with CBDT Citizen's Charter, 2014 which prescribes a time limit of one month to the jurisdictional Assessing Officer for applications made under Section 197 of the Act. He states that the Respondent was bound to dispose of the Petitioner's application by 30th September, 2021.

3. Issue notice. Mr. Ruchir Bhatia, learned counsel for Revenue accepts notice.

4. Having heard learned counsel for the parties, it is directed that the respondent shall dispose of the petitioner's application dated 30th August, 2021 under Section 197 of the Act by way of a reasoned order in accordance with law within two weeks.

5. With the aforesaid direction, the present writ petition stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

DECEMBER 10, 2021
AS

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