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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 2156/2022

QUALCOMM TECHNOLOGIES, INC ..... Petitioner

Through Ms.Ananya Kapoor, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INTERNATIONAL TAX 3-1-1 & ORS. ..... Respondents

Through Mr.Puneet Rai, Advocate.

% Date of Decision: 09th February, 2022

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

J U D G M E N T

MANMOHAN, J: (Oral)

C.M.No.6177/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the applications stand disposed of.

W.P.(C) No.2156/2022

1. The petition has been heard by way of video conferencing.

2. Present writ petition has been filed seeking directions to the respondents to process the return of income, issue correct computation as well as issue refund along with up-to-date interest for the assessment year 2019-20.

3. Learned counsel for the petitioner states that no scrutiny assessment

was undertaken for the year under consideration. She states that the petitioner's return of income has been processed under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'). She, however, states that an intimation under Section 245 of the Act was issued by the respondents to adjust the said refund against erroneous demand raised for the assessment years 2013-14 and 2017-18. She further states that the said erroneous demand has now been deleted. She lastly states that the petitioner has filed a rectification application dated 04th February, 2022, which is pending consideration before the Assessing Officer.

4. Issue notice. Mr.Puneet Rai, Advocate accepts notice on behalf of the respondents.

5. Keeping in view the limited prayer made in the present writ petition, the same is disposed of with a direction to the Assessing Officer to decide the petitioner's rectification application dated 04th February, 2022 for the assessment year 2019-20 in accordance with law within six months.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 09, 2022
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