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

\+ W.P.(C) 2477/2022

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.7109/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the applications stand disposed of.

W.P.(C) No.2477/2022

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 2018-19.

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 the processing is not in accordance with law. She also states that the petitioner is being denied the legitimate refund without any legal basis.

4. Learned counsel for the petitioner states that the petitioner has filed a rectification application dated 28th May, 2020, which has not been decided till date.

5. Issue notice. Mr.Puneet Rai, Advocate accepts notice on behalf of the respondents. He states that there is a mismatch of the TDS certificate to the tune of Rs.11,78,811/-.

6. Since the deductor still has time to correct the TDS record, we grant liberty to the petitioner/assessee to approach the vendor. However, we direct the Assessing Officer to decide the petitioner's rectification application dated 28th May, 2020 as well as grant TDS credit and issue refund along with up-to-date interest for the assessment year 2018-19 within twelve weeks.

7. With the aforesaid directions, the present writ petition stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 09, 2022
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