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

+ **W.P.(C) 3036/2022**

M/S. LG ELECTRONICS INDIA PRIVATE LIMITED Petitioner
Through: Mr.Deepak Chopra, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 13 (1)
AND OTHERS Respondents
Through: Ms.Vibhooti Malhotra, Advocate.

% Date of Decision: 25th 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):

1. Present writ petition has been filed challenging the intimation dated 31st March, 2021, issued under Section 143(1) of the Income Tax Act, 1961 ('Act'). In the alternative, Petitioner seeks a direction to the Respondents to dispose-of the application dated 14th April, 2021, filed under Section 154 of the Act, seeking rectification of the impugned intimation.
2. In the present writ petition, it has been averred that though the Petitioner had opted to be taxed under Section 115BAA of the Act, wherein tax rate of 22% has been prescribed, yet the Respondents by the impugned order has applied the tax rate of 25% as mandated under Section 115BA of the Act.



3. Today, Ms.Vibhooti Malhotra, learned counsel for the respondents, states that after taking the approval of Director of Income Tax, CPC, Bangalore the rectification rights in this case was reverted to CPC and rectification of intimation under Section 143(1) has been carried out. However, due to some technical reasons the accounting of order under Section 154 could not be completed on 24th February, 2022 and the same may get completed by 25th February, 2022. The demand raised in intimation under Section 143(1) for Assessment Year 2020-21 has been cancelled and once the accounting of rectification order is completed at CPC, refund due will be determined.
4. In view of the aforesaid development, the CPC is directed to determine and process the refund in accordance with law.
5. With the aforesaid directions, the present writ petition stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 25, 2022
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