$~**A-2**

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

\+ **W.P.(C) 15647/2023**

INDUSTRIA CHIMICA ADRIATICA ICA ..... Petitioner

Through: Mr.Gurdeep Singh, Advocate with Mr.Sayyam Maheshwari, Advocate.

Versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr.Abhishek Yadav, Advocate for R-1.
Mr.Sunil Agarwal, Sr.Standing Counsel with Mr.Shivansh B.Pandya, Jr.Standing Counsel and Mr.Utkarsh Tiwari, Advocate for R-2&3.

% Date of Decision: 12th December, 2023

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MS. JUSTICE MINI PUSHKARNA

J U D G M E N T

MANMOHAN, ACJ: (ORAL)

1. Present writ petition has been filed seeking issuance of directions to the Respondents No. 2 and 3 to allow the Petitioner to file the return of income for the Assessment Year 2017-18 and to condone the delay in its filing.

2. Learned counsel for the Petitioner states that the Petitioner had executed a Technology Transfer Agreement ('TTA') dated 28th April, 2016 for assignment of technology from the Petitioner to ICA Pidilite Private Limited ('ICA-PIL'). He further states that the Petitioner did not file return of income for the Assessment Year 2017-18 under the impression that tax had been deducted at the time of remittance received from ICA-PIL pursuant to the TTA.

3. Learned counsel for the Petitioner places reliance upon the Circular No.9/2015 dated 09th June, 2015, as well as Circular No. 07/2023 dated 31st May, 2023 issued by the Central Board of Direct Taxes ('CBDT'), which state that application for condonation of delay shall not be entertained beyond six years from the end of the Assessment Year for which such application/claim is made. He states that the case of the Petitioner is within limitation as prescribed in the Circular No. 9/2015, i.e., within six years from the end of the Assessment Year for which such application is made.

4. Learned counsel for the Petitioner states that the Petitioner duly filed the application for condonation of delay dated 29th June, 2023 on 11th July, 2023 for filing the Income Tax Return for the Assessment Year 2017-18 for claiming refund under Section 119(2)(b) of the Income Tax Act, 1961 with the Respondent No.2-PCCIT. However, no action has been taken on the aforesaid application till date.

5. Issue notice. Mr.Abhishek Yadav and Mr.Sunil Agarwal, learned counsel for the Respondents, accept notice. They pray that twelve weeks' time be given to the Respondent No.2 to decide the Petitioner's application.

6. Keeping in view the aforesaid, the present writ petition is disposed of with a direction to the Respondent No.2-PCCIT to decide the Petitioner's

application for condonation of delay dated 29th June, 2023 filed on 11th July, 2023 by way of a reasoned order in accordance with law within twelve weeks. The rights and contentions of all the parties are left open.

ACTING CHIEF JUSTICE

MINI PUSHKARNA, J

DECEMBER 12, 2023

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