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

\+ W.P.(C) 7480/2024

NORTEL NETWORKS SINGAPORE PTE LIMITED
IN LIQUIDATION ..... Petitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil Agarwal, Mr. Puru Medhira and Mr. Nishank Vashistha, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE-2-2-2 INTERNATIONAL TAXATION .. Respondent

Through: Mr. Ruchir Bhatia and Mr. Anant Mann, Advocates.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE AMIT BANSAL

<u>O R D E R</u>

% **22.05.2024**

1. The solitary relief which is claimed in the instant writ petition reads as follows:-

> "(i) Issue a writ of mandamus and/or any other writ, order or direction in the nature of mandamus directing the Respondent to dispose the rectification application dated 04.04.2022 within a period of four weeks by allowing the claim of additional interest under Section 244A(1A) of the Act, and release consequential refunds within a period of 4 weeks."

2. Undisputedly, the rectification petition has been pending right from 04 April 2022.

3. In view of the aforesaid, Mr. Bhatia, learned counsel appearing for the respondent states that the said application shall be duly examined and disposed of in accordance with law within a period of six weeks from today. The statement so made is recorded and

accepted.

4. We, additionally, provide that in case rectification is granted, the respondent shall also bear in consideration the provisions of Section 244A(1A) of the Income Tax Act, 1961 [‘**Act’**] and the asserted claim of interest as raised.

5. The petition shall stand disposed of on the above terms.

6. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J

AMIT BANSAL, J

MAY 22, 2024/ RW