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

+ **W.P.(C) 7481/2024**

M/S 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 .. Respondent

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

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE AMIT BANSAL

ORDER

22.05.2024

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1. This instant writ petition seeks the following reliefs:-

“(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.

(ii) Issue a writ of mandamus and/or any other writ, order or direction in the nature of mandamus directing the Respondent to issue interest (*computed till the date of remittance*) under Section 244A(1) and additional interest under Section 244A(1A) of the Act, and release consequential refunds within a period of four 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) and Section 244A(1) 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