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

\+ **<u>W.P.(C) 11069/2019 and CM Nos.45646/2019 and 49010/2019</u>**

NOKIA SOLUTIONS AND NETWORKS INDIA PVT. LTD. .....Petitioner

Through: Mr Ankur Goyal and Mr Ashish Sarda, Advocates.

versus

ADDITIONAL COMMISSIONER OF INCOME TAX, & ORS. .....Respondents

Through: Mr Ruchir Bhatia, SSC with Mr Anant Mann and Mr Abhishek Anand, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% 30.09.2024

1. The petitioner has filed the present petition, *inter alia*, praying as under:

> "(a). Issue a writ of mandamus or any other appropriate writ directing the First Respondent to manually release the refund of INR 57,45,38,908 along with applicable interest, till the date of issuance of refund, for Assessment year 2008-09."

2. Mr Bhatia, learned counsel appearing for the respondents states that there is no issue regarding release of an amount to the extent of ₹93,34,532/- which had been short paid.

3. The petitioner had filed a petition seeking for the refund of an amount of ₹57,45,38,908/- plus applicable interest. However, against the said amount ₹35,88,30,379/- was adjusted against the outstanding demand for the assessment year 2015-16. The balance amount of ₹21,57,08,529/- was

admittedly refunded to the petitioner. Thus, the controversy remained only in respect of the interest to be paid.

4. According to the petitioner, a sum of ₹26,64,63,987/- was payable as an interest. Out of the aforesaid amount, an amount of ₹19,85,81,448/- was admittedly paid to the petitioner. The learned counsel for the Revenue submits that a further sum of ₹5,85,47,061/- was adjusted against a demand, which was outstanding and is the subject matter of another petition filed by the petitioner [W.P.(C)5975/2020]. He further submits that a sum of ₹93,34,532/- is admittedly payable to the petitioner.

5. In view of the above, the respondents are directed to forthwith release the said amount (₹93,34,532/-) to the petitioner.

6. It is clarified that this Court has not examined the question of adjustments made by the Revenue as the same is a subject matter of another petition. All contentions of the parties regarding the said adjustments are reserved.

7. The petition is disposed of in the aforesaid terms. The pending applications are also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 30, 2024

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Click here to check corrigendum, if any