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

\+ W.P.(C) 11526/2024

M/S ESS ADVERTISING (MAURITIUS) S.N.C ET COMPAGNIE (PREVIOUSLY KNOWN AS ESPN STAR SPORTS MAURITIUS S.N.C. ET COMPAGNIE) .....Petitioner

Through: Mr. Ashok Mathur, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS. .....Respondents

Through: Mr. Puneet Rai, Senior Standing Counsel with Mr. Ashvini Kumar, Mr. Rishabh, Junior Standing Counsel.

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

ORDER

% **16.10.2024**

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

> "a. issue a Writ of Mandamus or a writ in the nature of Mandamus or any other appropriate writ, order or direction against the Respondents to adjudicate the pending Impugned Application of the Petitioner [ANNEXURE P-1, dated 23.12.2022 for A.Y. 2014-15] seeking order giving effect to the Hon'ble Tribunal Order dated 21.11.2022 (in ITA No. 3016/ DEL/ 2019 for A.Y. 2014-15 [ANNEXURE P-3)} and to grant the credit and refund alongwith interest under section 244A of the Act for the A.Y. 2014-15 to the Petitioner;
>
> b. issue a Writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ, order or direction

the Respondent No. 1 to adjudicate the pending Impugned Application of the Petitioner [ANNEXURE P-1, dated 23.12.2022 for A.Y. 2014-15] seeking order giving effect to the Hon'ble Tribunal Order dated 21.11.2022 (in ITA No. 3016/ DEL/ 2019 for A.Y. 2014-15 [ANNEXURE P-3]} and to grant the credit and refund alongwith interest under section 244A of the Act for the A.Y. 2014-15 to the Petitioner;

c. for costs of this Petition;

d. Pass such further order/ orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case to give complete relief to the Petitioner."

2. The learned counsel for the Revenue, on instructions, states that the abovesaid prayer be allowed and the concerned officer shall pass the necessary orders to give effect to the learned Income Tax Appellate Tribunal's order dated 21.11.2022 in ITA No. 3016/DEL/2019, for the assessment year 2014-15 (annexed as Annexure P-3 to the present writ petition). He also submits that in case a consequential credit or refund is to be granted along with interest, the same would be granted in accordance with law.

3. In view of the above, no further orders are required to be passed in the present petition.

4. The present petition is disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 16, 2024/*at*

Click here to check corrigendum, if any