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

\+ W.P.(C) 13509/2024 & CM APPL. 56500/2024

ADOBE SYSTEMS SOFTWARE IRELAND LIMITED

.....Petitioner

Through: Mr Vishal Kalra, Advocate.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 1(1)(1), INTERNATIONAL TAXATION, NEW DELHI & ANR.

.....Respondents

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

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

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

% **25.09.2024**

1. Issue notice.

2. The learned counsel for the respondents accepts notice.

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

> "a. direct the Respondents to issue refund amounting to Rs. 66,62,35,840/- [Net of TDS of Rs. 1,82,96,134/-] for AY 2017-18 as determined payable to the Petitioner pursuant to the appeal effect order dated 09.08.2024 passed by the respondent No. 1"

4. Undisputedly, the order to give effect to the decision of the Income Tax Appellate Tribunal (hereafter *the ITAT*) has been issued and the petitioner would be entitled to the refund of the amount, as claimed.

5. Mr Bhatia, the learned counsel for the respondents submits that in similar cases, the Revenue has been granted eight weeks' time to remit the

amount of refund as due to the petitioner. He submits that the similar order may be passed in this petition as well.

6. In view of the above, the present petition is allowed. The respondents are directed to refund the amount, as due to the petitioner, in respect of the Assessment Year 2017-18 as already determined, within the period of eight weeks from date.

7. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 25, 2024

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Click here to check corrigendum, if any