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

\+ W.P.(C) 16601/2024

NOKIA NETWORKS FRANCE EARLIER KNOWN AS ALCATEL LUCENT INTERNATIONAL .....Petitioner

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

versus

ASSISSTANT COMMISISONER OF INCOME TAX, CIRCLE INT TAX 2 2 2 DELHI AND ANOTHER .....Respondent

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia, JSCs with Mr. Nikhil Jain, Advocate

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

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

% **02.12.2024**

1. Issue notice.

2. The learned counsel appearing for the Revenue accepts notice.

3. 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 or Order directing the Respondents to issue the determined refund issued via final Assessment Order dated 28.10.2023 amounting to INR 3,72,94,076 along with applicable statutory interest under section 244A of the Income-tax Act, 1961 within a period of two weeks;

(b) For such further and other reliefs, including costs of this Petition, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case."

4. It is the petitioner's case that the amount of refund of ₹3,72,94,076/- is determined as payable to the petitioner in terms of the assessment order dated 28.10.2023. It is also contended that even though there has been no ground for withholding the refund, the respondents have failed and neglected to process the refund.

5. In view of the above, we consider it apposite to direct the respondents to process the petitioner's claim for refund along with interest, as expeditiously as possible, and preferably within a period of four weeks from date.

6. In the event the respondents are of the view that the refund, as determined, is not payable for any reason, the respondents shall communicate the same to the petitioner within the aforesaid period. All rights and contentions of the parties are reserved.

7. Accordingly, the present petition is disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 2, 2024

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Click here to check corrigendum, if any