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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 17397/2024**

SERVICENOW NEDERLAND BVPetitioner

Through: Mr. Aditya Vohra, Mr. Shashwat
Dhamija, Advocates.

versus

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

.....Respondent

Through: Mr. Sunil Aggarwal, SSC with Mr.
Shivansh B. Pandya, JSC, Mr Viplav
Acharya, Ms. Priya Sarkar, Mr.
Utkarsh Tiwari, Advocates.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

17.12.2024

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CM APPL. 74050/2024

1. Allowed subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 17397/2024

1. Issue notice. Learned counsel appearing on behalf of respondents accepts notice.
2. The petitioner has filed the present petition, *inter alia*, praying as under:

“a. Writ in the nature of mandamus or any other appropriate writ, direction or order directing the Respondents to process the 26 Statement of Equalization Levy filed by the Petitioner for assessment year 2022-23 under section 167 of the Finance Act, 2016;

b. Writ in the nature of mandamus or any other appropriate writ, direction or order directing the Respondents to forthwith grant consequential refund of excess Equalization Levy due to the Petitioner



for assessment year 2022-23;

c. Writ in the nature of mandamus or any other appropriate writ, direction or order directing the Respondents to grant compensatory interest on the refund of excess Equalization Levy due to the Petitioner for assessment year 2022-23; and

d. Pass such order or orders as this Hon'ble Court may deem just and proper in the facts and circumstances of the case.”

3. Undisputedly, the petitioner's application for Equalisation Levy is pending before the Concerned Authority.
4. In view of the above, we direct the Revenue to process the same within a period of four weeks in accordance with law.
5. In so far as the petitioner's claim for compensatory interest is concerned, learned counsel for the petitioner reserves the right to claim the same after the statement of Equalisation Levy is processed and the amounts due to the petitioner, if any, are returned.
6. We dispose of the petition in the aforesaid terms.
7. We clarify that all rights and contentions of the parties regarding the petitioner's claim for compensatory interest, are reserved.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

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Click here to check corrigendum, if any