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

+ **W.P.(C) 1161/2025**

CADENCE DESIGN SYSTEMS (INDIA) PRIVATE LIMITED
.....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat
Tiwari and Mr. Drona Negi,
Advocates.

versus

DEPUTY COMMISSIONER OF INCOME-TAX
CIRCLE 4(2), DELHI & ORSRespondent

Through: Mr. Sanjay Kumar, SSC with Ms.
Monica Benjamin and Ms. Easha
Kadian, JSCs.

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

ORDER
07.02.2025

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CM APPL. 5675/2025

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

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

“a. Issue a writ in the nature of mandamus or any other appropriate writ, order or direction directing the respondents to dispose off the rectification applications dated 05.04.2024 (Annexure P-1) and 29.02.2024 (Annexure P-2) filed under s. 154 of the Act for AY 2016-17 and credit the consequential refund amounting to Rs.



11,68,40,559 along with applicable statutory interest under s. 244A(1) of the Income-tax Act, 1961 (till the date of such credit) to the bank account of the petitioner within a one week or time bound reasonable period as may be decided by this Hon'ble Court;.”

4. At the outset, the learned counsel appearing for the Revenue states on instructions that the applications filed by the petitioner under Section 154 of the Income Tax Act, 1961 (hereafter the Act) would be decided within a period of five weeks from today. The Revenue is bound down to the said statement.

5. In view of the above, we do not consider it apposite to pass any further orders in this petition. It is, however, clarified that all rights and contentions of the parties are reserved and if the petitioner is not satisfied by any order passed under Section 154 of the Act, the present order will not preclude the petitioner from availing its remedies in accordance with law.

6. The petition is disposed of in the aforesaid terms.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 7, 2025

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