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

\+ W.P.(C) 1419/2025

CASIO INDIA COMPANY PRIVATE LTD. .....Petitioner

Through: Mr. Kamal Sawhney and Mr. Puru Medhira, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 4 2 & ANR. .....Respondents

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

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

O R D E R

% **04.02.2025**

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

> *"(i) Issue a writ of mandamus and/or any other writ, order or direction in the nature of mandamus directing the Respondent No.1 to dispose the rectification application dated 06.05.2024 (Annexure P-1) filed under section 154 of the Act and in consequence delete the demand of INR 1,40,38,710 in the rectified Section 143(1) order dated 13.11.2023 within a period of 4 weeks.*
>
> *(ii) Issue any other appropriate writ, order or direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."*

2. 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.

3. 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.

4. The petition is disposed of in the aforesaid terms. Pending application shall also stand closed.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 4, 2025
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