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

+ **W.P.(C) 1887/2025 & CM APPL. 8961/2025**

SALESFORCE.COM SINGAPORE PTE. LIMITEDPetitioner

Through: **Mr. Vishal Kalra, Adv. along with
Mr. Anil Kumar, Adv.**

versus

**THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE
3(1)(2), INTERNATIONAL TAXATION, NEW DELHI & ORS.**

.....Respondents

Through: **Mr. Siddhartha Sinha, Sr. Standing
Counsel for Revenue.**

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

14.02.2025

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1. Heard the learned counsel for the parties.
2. By instituting the proceedings of this writ petition under Article 226 of the Constitution of India, the petitioner has made a prayer seeking direction to the respondents to grant the refund along with appropriate interest as per the provisions contained in Section 244A(1) and 244A(1A) of Income Tax Act pertaining to the Assessment Year 2017-18.
3. It has been contended by learned counsel for the petitioner that the appeal was decided by the Income Tax Appellate Tribunal on 30.08.2022, against which no further steps have been taken by the department of Revenue to challenge the same.



4. Accordingly, having regard to the aforesaid facts, we dispose of this writ petition along with pending application with the direction to the appropriate authority of the respondent to take a decision on the prayer of the petitioner for refund along with the applicable interest accrued thereon, with due expedition, within a period of two months from the date the certified copy of the order is produced before the authority concerned.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 14, 2025

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