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

\+ W.P.(C) 1913/2025 & CM APPL. 9018/2025

SALESFORCE.COM SINGAPORE PTE LIMITED .....Petitioner
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**

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 Years 2018-19, 2020-21 and 2021-22.

3. It has been contended by learned counsel for the petitioner that the appeal was decided by the Income Tax Appellate Tribunal on 17.05.2024, against which no further steps have been taken by the department of

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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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