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

+ W.P.(C) 1960/2025

PRIMATEL FIBCOM LTD

.....Petitioner

Through: Mr. Rohit Gandhi and Ms. Akshita
Nigam, Advocates.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Prasanta Varma, SCGC for UoI
alongwith Ms. Richu, Ms. Pragya
Varma, Mr. Himanshu Mittal,
Advocates for UoI.

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **13.05.2025**

1. The petitioner has filed the present petition, *inter alia*, seeking the following relief:

“(B) Issue an appropriate writ and order directing the Respondents to issue Form 3CL to the Petitioner, in terms of the application of the Petitioner for the Assessment Year 2020-21 approving the expenditure incurred towards in-house Research and Development expenditure; and”

2. During the course of proceedings, respective counsel for the parties have informed that during the pendency of the present petition, the respondent no.2 has issued FORM 3CL to the petitioner for Assessment Year 2020-21.

3. As such, the primary grievance raised by the petitioner stands satisfied. In the circumstances, the present writ petition is disposed of taking on record the aforesaid development.

4. Learned counsel for the petitioner seeks that since there has been delay on the part of the respondent no.2 in issuing FORM 3CL, the said



aspect may be duly considered by the Income Tax Department for the purpose of assessment/appeal proceedings in respect of assessment year 2020-21. Let the said aspect be duly considered by the Income Tax Department.

5. The present petition stands disposed of in the above terms.

SACHIN DATTA, J

MAY 13, 2025/at