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

Date of Decision: 08.05.2025

\+ W.P.(C) 2836/2025

CASIO INDIA COMPANY PRIVATE LIMITED.....Petitioner

Through: Mr Kamal Sawhney, Mr. Arun Bhadauria and Mr. Purv Medhira, Advocates

versus

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

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

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

VIBHU BAKHRU, J. (*Oral*)

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

> "(i) Issue a writ of certiorari and/or any other writ, order or direction in the nature of certiorari setting aside the final assessment order passed under Section 143(3) read with Section 144C(13) of the Income-tax Act, 1961 dated 15.05.2013 for Assessment Year 2009-10 as being bad in law and to issue consequent refunds along with statutory interest.
> (ii) Alternatively, issue a writ of mandamus and/or any other writ, order or direction in the nature of mandamus directing the Respondent No.2 to dispose the pending appeal preferred under Section 246/246A of the Income-tax Act, 1961 within a period of 2 months."

2. The petitioner had filed its return of income for Assessment Year

[**AY**] 2009-2010. The same was picked up for scrutiny. The assessment proceedings culminated in the assessment order dated 15.05.2013 passed under Section 143(3) read with Section 144 (C)(13) of the Income Tax Act, 1961 [**the Act**].

3. The petitioner being aggrieved by the same preferred an appeal before the Commissioner of Income Tax (Appeals) [**CIT(A)**] on 31.05.2013.

4. It is the petitioner's grievance that the said appeal has not been decided as yet. To compound the petitioner's grievance, the entire demand has been recovered by adjusting the refunds due to the petitioner for subsequent assessment years. The tabular statement of recovery of demand set out in the present petition is reproduced below:

Date	**Amount**	**Remarks**	**Challan**
1.	INR 52,44,900	Adjustment of demand + interest with the refund of AY 2021-22	Challan No.8380 dated 04.04.2024
2.	INR 1,84,81,000	Adjustment of demand + interest with the refund of AY 2021-22	Challan No.7749 dated 04.04.2024
3.	INR 84,95,160	Adjustment of demand + interest with the refund of AY 2010-11	Challan No.6728 dated 30.03.2024
4.	INR 34,36,000	Payment of 20% of the demand voluntarily	Challan No.4976 dated 13.03.2019

5. The petitioner further states that the petitioner's appeal has been heard by various authorities at different points of time but the final order has not been passed as yet. It is apposite to reproduce the tabular statement set out by the petitioner indicating the dates of hearing and the authorities that had heard the petitioner. The same is reproduced below:

Sr. No.	Date	Authority	Remarks
1.	31.05.2013	Appeal filed against the final assessment order dated 15.05.2013 before the CIT(A) under Section 246/246A of the Act	Filing acknowledgment bears the stamp of 06.06.2013
2.	29.07.2013	Commissioner of Income Tax (Transfer Pricing Appeals)-XX ***(signed by Usha Gupta)***	Hearing fixed for 14.08.2013. No final order passed post the hearing
3.	25.10.2018	Commissioner of Income Tax (Appeal)-42 ***(signed by Satpal Gulati)***	Hearing fixed for 15.11.2018. No final order passed post the hearing
4.	15.01.2019	Commissioner of Income Tax (Appeal)-42 ***(signed by Satpal Gulati)***	Hearing fixed for 06.02.2019. No final order passed post the hearing
5.	14.02.2020	Commissioner of Income Tax (Appeal)-42 ***(signed by Suresh Kumar Jain)***	Hearing fixed for 03.03.2020. No final order passed post the hearing
6.	08.08.2023	National Faceless Appeal Centre, Delhi	Request to furnish ground-wise wise written submission before 23.08.2023 No final order passed post the submissions
7.	27.09.2023	National Faceless Appeal Centre, Delhi	Request to furnish ground-wise wise written submission before 12.10.2023 No final order passed post the submissions

6. It is apparent from above that the petitioner's grievance is merited and there has been inordinate delay in addressing the petitioner's appeal.

7. The learned counsel appearing for the Revenue states, on instructions, that the delay has been on account of the petitioner's appeal being transferred to various authorities. She states that currently the same stands transferred to Commissioner of Income Tax-44 [**CIT(A)-44**] and the reference has been made by the said authority to secure the documents and other material from the predecessor authorities (IAS). She submits that the petitioner would be heard and appeal would be decided shortly.

8. In view of the above, we do not consider it apposite to pass any order except to direct the concerned appellate authority to decide the petitioner's appeal as expeditiously as possible and in any event within a period of twelve weeks from today after affording the petitioner an opportunity of being heard.

9. The petition is allowed in aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 08, 2025
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Click here to check corrigendum, if any