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

\+ W.P.(C) 6060/2024

HELLMANN WORLDWIDE LOGISTICS INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr Manuj Sabharwal, Mr Rohit Gupta, Mr Drona Negi and Mr Devvrat Tiwari, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME-TAX CIRCLE 10(1), & ORS.

.....Respondents

Through: Mr Siddhartha Sinha, SSC

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

<u>O R D E R</u>

% **21.05.2025**

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

> "a. Issue a writ in the nature of mandamus or any other appropriate writ(s), order(s), direction(s) to the effect that the assessment proceedings (remand) for AY 2008-09 against the Petitioner have become time barred owing to failure to pass the final assessment order under s.144C(13) r.w.s. 143(3) of the Income-tax Act, 1961 ("Act") pursuant to the directions issued by the Respondent No. 3 (Annexure P-1), as the last date to pass the said order was 30.06.2021 as per notification number 38/ 2021 dated 27.04.2021 issued by the CBDT (Annexure P-8) and issue

> appropriate directions for release of refund of Rs.86,50,406 along with statutory interest; and / or
>
> b. Issue a writ in the nature of certiorari or mandamus or any other appropriate writ(s), order(s), direction(s) restoring the returned income in view of the mandate contained under s. 153 of the Act and issue appropriate directions for release of refund of Rs. 86,50,406 along with statutory interest; and / or"

2. The learned counsel for the Revenue fairly states that the final assessment order has not been passed in respect of the Assessment Year 2008-09 pursuant to the order of remand and, therefore, the same is now time barred.

3. Concededly, the issue is covered by the earlier decision of this Court in ***Nokia India (P) Ltd v. Deputy Commissioner of Income Tax : (2017) 85 Taxman.com 291 (Delhi).***

4. In view of the above, the return filed by the petitioner stands accepted. The Revenue is directed to take further steps for release of the refund, if any, in accordance with law.

5. The petition is allowed in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 21, 2025

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Click here to check corrigendum, if any