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

\+ W.P.(C) 7117/2025
\+ W.P.(C) 7118/2025
\+ W.P.(C) 7123/2025
\+ W.P.(C) 7124/2025

WARNERMEDIA INDIA PVT LTD (FORMERLY KNOWN AS TURNER INTERNATIONAL INDIA PRIVATE LIMITED)
.....Petitioner

Through: Mr. Deepak Chopra, Mr. Rohan Khare and Ms. Priyam Bhatnagar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25 1 NEW DELHI & ANR. .....Respondents

Through: Advocate (appearance not given)

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

O R D E R

% **23.05.2025**

CM APPL. 32152/2025 (Exemption) in W.P.(C) 7117/2025
CM APPL. 32153/2025 (Exemption) in W.P.(C) 7118/2025
CM APPL. 32161/2025 (Exemption) in W.P.(C) 7123/2025
CM APPL. 32162/2025 (Exemption) in W.P.(C) 7124/2025

1. Exemptions are allowed, subject to all just exceptions.

2. The applications stand disposed of.

W.P.(C) 7117/2025
W.P.(C) 7118/2025
W.P.(C) 7123/2025
W.P.(C) 7124/2025

3. Issue notice.

4. The learned counsel for the respondent accepts notice.

5. The petitioner has filed the present set of petitions, *inter alia*, praying that the direction be issued to the respondent to dispose of their application for rectification.

6. Mr. Deepak Chopra, the learned counsel for the petitioner has handed over a tabular statement indicating the dates on which the rectification applications were filed. The said tabular statement is set out below:

<table>
<tr><th>S. No.</th><th>W.P. (C) No.</th><th>AY</th><th>Date of Order</th><th>Date of Rectification Application</th><th>Remarks</th></tr>
<tr><td>1.</td><td>7117/2025</td><td>2007-08</td><td>25.07.2017 (pg. 40)</td><td>30.08.2017 (Pg 36)</td><td rowspan="2">Final Assessment Order/s dated 31.03.2015 were quashed by this Hon’ble Court vide W.P. No. 4260 & 4261 of 2015 having been passed against the mandatory provisions of Section 144C of the Income Tax Act, 1961(“Act”). Consequently, even dated <u>appeal effect order/s</u> were passed for AY 2007-08 & 2008-09, however, the Respondent/s failed to grant due credit of taxes. Against the same, the Petitioner preferred rectification application /s dated 31.08.2017 under Section 154 of the Act, which are pending as on date.</td></tr>
<tr><td>2.</td><td>7118/2025</td><td>2008-09</td><td>25.07.2017 (pg. 40)</td><td>30.08.2017 (Pg. 36)</td></tr>
<tr><td>3.</td><td>7123/2025</td><td>2015-16</td><td>29.08.2019 (pg. 38)</td><td>19.09.2019 (Pg 35)</td><td rowspan="2">Since the transfer pricing additions as proposed by the Transfer Pricing Officer Stood substantially deleted post the directions of the Dispute Resolution Panel, the Petitioner choose not to appeal the Final Assessment Order before the Income Tax Appellate Tribunal. However, the First Respondent whilst passing the <u>Final Assessment Order</u> failed to</td></tr>
<tr><td>4.</td><td>7124/2025</td><td>2016-17</td><td>30.03.2021 (pg. 38)</td><td>18.12.2023 (Pg. 35)</td></tr>
</table>

					grant due credit of prepaid taxes, rectification of which was sought and is pending as on date.

7. He submits that in case of Assessment Years [‘**AY**’] 2007-08 and 2008-09, the final assessment orders passed by the AO was subject matter of appeals and were quashed by this Court in terms of the orders passed in W.P.(C) 4260/2015 and W.P.(C) 4261/2015 as they fell foul of the provisions of Section 144C of the Income Tax Act, 1961. He submits that the appeal effect orders were also passed for the relevant assessment years being AY 2007-08 and AY 2008-09. However, the AO failed to grant due credit for the taxes paid. It is in the aforesaid background that the petitioner had filed applications dated 30.08.2017 seeking rectification of the said orders.

8. He submits that in respect of AYs 2015-16 and 2016-17, the matters stood concluded in terms of the directions issued by the Dispute Resolution Panel [‘**DRP**’], as the petitioner did not appeal the final assessment orders passed in respect of the said assessment years [AYs 2015-16 and 2016-17]. He submits that, however, while passing the final assessment order, the AO erred in not granting credit for prepaid taxes. And, that is the subject matter of the rectification application dated 19.09.2019 and 18.12.2023 preferred in respect of AYs 2015-16 and 2016-17, respectively.

9. The learned counsel for the Revenue, who appears on advance notice, submits that he has no objection if the petitions are allowed and the directions are granted for disposing of the rectification applications. The learned counsel for the Revenue, however, submits that the period of two weeks, as prayed for by the petitioner is insufficient, and six weeks be

granted for disposing of the application.

10. In view of the above, we direct the respondent to dispose of the rectification applications filed by the petitioner as expeditiously as possible and in any event, within a period of six weeks from today.

11. The petitions are allowed in the aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 23, 2025

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Click here to check corrigendum, if any