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

\+ W.P.(C) 9671/2025

HUAWEI TELECOMMUNICATIONS INDIA COMPANY PRIVATE LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil Agarwal, Mr. Nishank Vashistha, Mr. Puru Medhira, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-2, DELHI & ANR. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC; Mr. Rahul Singh, JSC and Mr. Gaurav Kumar, Advocate.

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

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

**% 11.07.2025**

1. Issue notice. The learned counsel for the Revenue accepts notice.

2. 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 Impugned Intimation dated 22.04.2025 issued under Section 245 of the Act and adjustment of refund of INR 81,02,30,379/- made subsequently to the Impugned Intimation as well as any order passed in relation to the same;
>
> (ii) Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ or Order directing the Respondents to

> dispose Petitioner's Rectification Application dated 13.10.2022 and 05.12.2022 within a period of four weeks, after deleting the incorrect demand of INR 90,77,57,740/- which only arises due to non-disposal of rectification application, and grant consequential refund along with applicable interest, till the date of release of refund, under Section 244A of the Act within the said four weeks."

3. Mr. Sawhney, the learned counsel appearing for the petitioner, submits that the only grievance is that the petitioner's rectification applications dated 13.10.2022 and 05.12.2022 have not been disposed of. He, accordingly prays, that the rectification applications be disposed of in a time bound manner and the consequential refund, if any, be also released in a time bound manner.

4. Mr. Rai, the learned counsel appearing for the Revenue, submits that there is no objection if a direction is issued for disposal of the applications for rectification and disbursal of the consequential refund, if any.

5. In view of the above, we direct the concerned officer to consider the subject rectification applications in accordance with law as expeditiously as possible and preferably within a period of twelve weeks from date.

6. In the event any refund is found to be due to the petitioner, we direct that the same be also disbursed, as expeditiously as possible and preferably within a period of twelve weeks thereafter.

7. The petition is disposed of in the aforesaid terms.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**JULY 11, 2025/sms**