



\$~74

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

+ **W.P.(C) 18565/2025**

**SRF LTD**

.....Petitioner

Through: Mr. Satyen Sethi, Mr. Arta Trana  
Panda and Ms. Gargi Sethee, Advs.

versus

**UNION OF INDIA & ANR.**

.....Respondents

Through: Mr. R. Venkat Prabhat, SPC, Ms.  
Kamna Behrani, Mr. Ansh Kalra and  
Mr. Neeraj Paulose, Advs.  
Mr. Abhishek Maratha, SSC, Mr.  
Apoorv Agarwal, Mr. Parth Samwal,  
JSCs and Ms. Nupur Sharma, Mr.  
Gaurav Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Himanshu Gaur and Mr. Nischay  
Purohit, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

%

**08.12.2025**

**CM APPL. 77092/2025**

1. Exemption allowed, subject to all just exceptions.
2. The application is disposed of.

**W.P.(C) 18565/2025**

3. This petition has been filed with the following prayer :

“a). A Writ of Mandamus, or Writ, Order or Direction in the



*nature of Mandamus or any other appropriate Writ, Order or Direction under Article 226/227 of the Constitution of India directing Respondent No.1 to issue report in Form 3CL of the expenditure incurred by the Petitioner on in-house R&D for the purposes of grant of deduction under section 35(2AB) of the Income tax Act, 1961 for the assessment year 2021-22.”*

4. The only submission of Mr. Satyen Sethi is that the respondent No. 1 is required to issue report in form 3CL in respect of expenditure incurred by the petitioner on in-house research and development (R&D) for the purpose of grant of deduction under Section 35(2AB) of the Income Tax Act, 1961 (the Act) relatable to the Assessment Year 2021-22.
5. The learned counsel for the respondent No. 1 submits, as per his instructions, report in the said form shall be issued within eight weeks as an outer limit. The submission is taken on record. The petition is disposed of.
6. If the respondent No. 1 do not adhere to the timeline as suggested by its counsel, liberty shall be with the petitioner to file an application for the revival of the Writ Petition.
7. Pending application also stands disposed of, as infructuous.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**DECEMBER 08, 2025**

ss