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

+ W.P.(C) 17958/2024

+ W.P.(C) 17968/2024

**NORTEL NETWORKS INDIA PRIVATE
LIMITED**

.....Petitioner

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

versus

**DEPUTY COMMISSIONER OF INCOME TAX
& ANR.**

.....Respondents

Through: Mr. Abhishek Maratha, SSC; Mr.
Apoorv Agarwal, JSC; Mr. Parth
Samwal, JSC with Ms. Nupur
Sharma, Mr. Gaurav Singh, Mr.
Bhanukaran Singh Jodha, Ms.
Muskaan Goel, Mr. Himanshu Gaur,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

09.07.2025

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1. The petitioner has filed the present petitions, *inter alia*, praying that this court pass an order declaring that the assessment proceedings have become time barred and consequentially allow the petitioner's claim for refund of the tax paid alongwith interest.
2. Undisputedly, the assessment proceedings for the Assessment Years [AYs] 2003-04 and 2004-05 are time barred.
3. In view of the above, this court had issued notice on 13.01.2025. The



learned counsel for the Revenue had accepted notice and had sought time to file an affidavit clearly stating as to when the refund due to the petitioner would be disbursed.

4. Although the petitions had been listed on several occasions thereafter, the same were adjourned and no effective hearing took place.

5. The learned counsel appearing for the Revenue states on instructions that the refund due to the petitioner alongwith interest will be processed within a period of twelve weeks. The Revenue is bound by the said statement.

6. In view of the above, no further orders are required to be passed in the present petitions. The same are disposed of accordingly.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 9, 2025/sms

[Click here to check corrigendum, if any](#)