

\$~39

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

+ **W.P.(C) 15030/2021**

**NOKIA INDIA PVT LTD.**

..... Petitioner

Through Mr.Ajay Vohra, Sr.Advocate with  
Mr.Kishore Kunal, Mr.Parth and  
Ms.Ankita Prakash, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 16(1)  
& ORS.**

..... Respondents

Through Mr.Udit Sharma, Advocate.

%

Date of Decision: 24<sup>th</sup> December, 2021

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVING CHAWLA**

**J U D G M E N T**

**MANMOHAN, J (Oral):**

**C.M.No.47455/2021**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) 15030/2021**

1. Present writ petition has been filed seeking orders giving effect to the learned Tribunal's order dated 26<sup>th</sup> October, 2020, 15<sup>th</sup> October, 2020, 17<sup>th</sup> August, 2020 passed in ITA 2160/Del/2018, ITA 2161/Del/2018, ITA 6500/Del/2017, ITA 1883/Del/2017 for Assessment Years 2004- 05, 2005- 06, 2008-09, 2011-12 and grant consequential refund along with the

applicable interest under Section 244A of the Income Tax Act, 1961(for short 'Act'). Petitioner also seeks order giving effect to order dated 31<sup>st</sup> October, 2017 passed by the learned Commissioner of Income Tax (Appeals) deleting the penalty under section 271(1)(c) of the Act for the Assessment Year 2008-09.

2. Learned senior counsel for the Petitioner states that despite multiple representations of the Petitioner, till date the Respondents have not provided any reasons for the non-issuance of orders giving effect under Section 153(5) of the Act and consequential grant of refund cumulatively amounting to Rs. 120 crores, along with applicable interest, legally and rightfully due to the Petitioner for the subject Assessment Years. He states that the Petitioner has discontinued its business operations since March, 2015 and the pendency of such huge amounts of refunds is leading to severe financial prejudice to the Petitioner. He states that this action of the Respondents is in contravention to various CBDT circulars and law laid down by this Court.

3. Issue notice. Mr.Udit Sharma, Advocate accepts notice on behalf of the Respondents. He prays for an adjournment on the ground that the arguing counsel, Ms.Vibhooti Malhotra is in personal difficulty in the post lunch session.

4. However, keeping in view the limited relief sought in the present writ petition, this Court directs the Respondent No.1 to pass appeal effect orders in pursuance to the aforesaid orders of the Tribunal and the Commissioner of Income Tax (Appeals) as well as grant refunds along with applicable interest, in accordance with law, within twelve weeks.

5. With the aforesaid directions, present writ petition stands disposed of.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**DECEMBER 24, 2021**  
**KA**

