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

+ W.P.(C) 5411/2022

AMERICAN EXPRESS INDIA PRIVATE LIMITED Petitioner

Through Ms. Jasmin Amalsadvala with
Mr. Nishant Thakkar and Mr. Sparsh
Bhargav, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr. Zoheb Hossain with Mr. Vipul
Agrawal and Mr. Parth Senwal,
Advocates.

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Date of Decision: 01st April, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

J U D G M E N T

MANMOHAN, J (Oral):

1. By way of the present petition, petitioner seeks direction to the respondents to pass orders disposing of the rectification applications for the Assessment Years 2005-06, 2006-07, 2008-09, 2009-10, 2012-13, 2014-15, 2017-18, 2006-07 (FBT) and 2007-08 (FBT) filed by the Petitioner and consequentially, grant refund of Rs.45.60 crore arising there from along with applicable interest under Section 244A of the Income Tax Act, 1961 (for short 'Act').

2. Learned counsel for the petitioner states that the respondents have failed to process rectification applications filed by the petitioner without any reason or cause.
3. Issue notice.
4. Mr. Zoheb Hossain, learned counsel accepts notice on behalf of the respondents.
5. Keeping in view the limited prayer sought in the present writ petition, respondent No.1 is directed to decide the rectification applications for Assessment Years 2005-06, 2006-07, 2008-09, 2009-10, 2012-13, 2014-15, 2017-18, 2006-07 (FBT) and 2007-08 (FBT) in accordance with law within twelve weeks. Refund, if any, along with applicable interest under Section 244A of the Act shall be issued within the said period.
6. With the aforesaid direction, present writ petition stands disposed of.

MANMOHAN, J

DINESH KUMAR SHARMA, J

APRIL 1, 2022
AS