

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP-2605-2015 (O&M)

Date of decision:- 01.07.2015

Manjit Singh

...Petitioner

Versus

Union of India and others

...Respondents

CWP-4516-2015 (O&M)

Mukha Singh

...Petitioner

Versus

Union of India and others

...Respondents

CWP-4648-2015 (O&M)

Lakha Singh

...Petitioner

Versus

Union of India and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Pankaj Jain, Senior Advocate,
with Mr. Divya Suri, Advocate,
and Mr. Sachin Bhardwaj, Advocate,
for the petitioners.

Mr. Yogesh Putney, Advocate,
for the respondents.

* * * *

S.J. VAZIFDAR, A.C.J. (ORAL)

The petitioners seek refund of about ₹ 32 lacs, ₹ 4 lacs and ₹ 5 lacs
respectively in the above petitions in respect of the assessment year
2011-2012.

2. In the written statement, it is expressly stated that the process of issue of refund has been initiated on receipt of TDS verification from the Land Acquisition Officer and the same shall be issued immediately with prior approval of the authorities concerned. It is further stated that the rectification order under Section 154 of the Income Tax Act, 1961 (in short the Act) is being passed and refund shall be issued after getting approval from the concerned authority.

3. The right to refund, therefore, in each of the matters is established. The respondents, however, have initiated proceedings for reassessment under Sections 147 and 148 of the Act in respect of the same assessment year. The respondents are entitled to set off the refund against any amounts that may be payable pursuant to these proceedings. It will, however, be unfair to withhold the refund indefinitely.

4. The ends of justice would be served by directing the respondents to complete reassessment proceedings by 31.08.2015. In the event of there remaining any refund payable to the petitioners, the same be shall be paid within four weeks of the conclusion of the reassessment proceedings. It is clarified that all other issues including regarding the quantum of interest are kept open.

5. The writ petitions are accordingly disposed of.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

01.07.2015
Amodh