IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 4804 of 2016

Date of Decision: 14.3.2016

Gurcharan Singh

....Petitioner.

Versus

Principal Commissioner of Income Tax-2, Ludhiana and another

...Respondents.

1. Whether the Reporters of the local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE RAJ MOHAN SINGH.

PRESENT: Mr. Fariad Singh Virk, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. By way of instant petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to refund an amount of ₹ 1,42,060/- along with interest under Section 244-A of the Income Tax Act, 1961 (in short "the Act") on the delayed payment.

2. The petitioner filed his income tax return vide acknowledgment dated 28.6.2014 and claimed refund of ₹ 1,42,060/- along with interest under Section 244-A of the Act due for the assessment year 2014-15. He paid tax amounting to ₹ 1,42,060/- for the financial year 2014-15 vide income tax return dated 26.6.2014 (Annexure P-1). Thereafter, the petitioner was exempted under Section 10(37) of the Act and balance LTC gain for sum of ₹ 1,42,0604/-, the computation of the income as assessed on the petitioner received a copy of annual tax statement under Section 203AA of the Act and the

income from other sources was ₹ 39,743/-. Therefore, the total due amount towards the respondents is ₹ 1,42,060/-. The petitioner sent three reminders including the reminder dated 30.8.2015 (Annexure P-2) to respondent No.2 for refunding an amount of ₹ 1,42,060/- along with interest, but no response has been received till date. Even, the petitioner submitted duplicate return dated 5.1.2006 along with documents (Annexure P-3) for the assessment year 2014-15 on the asking of respondent No.2 as the original one was not traceable. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has sent a reminder dated 30.8.2015 (Annexure P-2) to respondent No.2, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.2 to take a decision on the reminder dated 30.8.2015 (Annexure P-2), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two months from the date of receipt of certified copy of the order. It is further directed that in case the petitioner is found entitled to the said amount, the same be released to him within next one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

March 14, 2016
gbs

(RAJ MOHAN SINGH)
JUDGE