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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 10170/2015

L S CABLE & SYSTEM LTD.

..... Petitioner

Through: Mr Deepak Chopra, Mr Amit
Shrivastava and Ms Manasvini Bajpai, Advocates.

versus

DEPUTY DIRECTOR OF INCOME TAX
& ORS.

..... Respondents

Through: Mr Dileep Shivpuri, Senior Standing
Counsel and Mr Sanjay Kumar, Junior Standing
Counsel.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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10.03.2016

1. This is a writ petition which, *inter alia*, seeks a direction to the Income Tax Department to process the Petitioner's return of income for the Assessment Year ('AY') 2014-15 and issue a refund as prayed for. It also seeks to strike down Instruction No.1/2015 dated 13th January, 2015 issued by the Central Board of Direct Taxes (CBDT) on the ground that it goes beyond the scope of Section 143(1D) of the Income Tax Act, 1961.

2. An interim order was passed in this petition by the Court on 19th November, 2015 directing that the assessment under Section 143(3) of the Act be expedited in view of the CBDT's Instruction No.1/2015 dated 13th January, 2015. The Court expressed the hope that the assessment order will

be passed before the next date of hearing.

3. Mr Deepak Chopra, learned counsel for the Petitioner informs the Court that the Assessing Officer ('AO') has issued a draft assessment order for the AY 2014-15 making an addition of Rs.3 crores to the total income of the Assessee. It is stated that since the Petitioner is keen on having the refund issued, it proposes to challenge the final assessment order before the Commissioner of Income Tax (Appeals) and would be making a statement to that effect before the AO by the Petitioner to enable the AO to issue the final assessment order.

4. Mr Dileep Shivpuri, learned Senior Standing counsel for the Department, states that if a statement to the above effect is made by the Petitioner before the AO then the final assessment order will be passed soon thereafter and the refund issued not later than 30 days after the passing of the final assessment order.

5. In view of the above statement of Mr. Shivpuri, no further directions are called for. The writ petition is disposed. Order *dasti*.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 10, 2016
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