$~50

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

\+ **W.P.(C) 734/2017 & CM Nos.3322-23/2017**

GANPATI TRADERS, ... Petitioner

Through: Mr. O.P. Mody and Mr. Varun Sharma, Advocates.

Versus

THE ASSISTANT COMMISSIONER OF INCOME TAX & ORS. ..... Respondents

Through: Mr. Ruchir Bhatia and Mr. Puneet Rai, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 30.01.2017

CM No.3323/2017 (for exemption)

1. Allowed, subject to all just exceptions.

2. The application stands disposed off.

W.P.(C) 734/2017 & CM No.3322/2017

3. Issue notice. Mr. Ruchir Bhatia, Advocate accepts notice on behalf of the respondents.

4. The petitioner is aggrieved by the respondents' inaction in not processing its claim for refund. Learned counsel points out that a series of representations were made to the concerned Income Tax Authorities, claiming refund in respect of Assessment Year 2012-13 but those did not elicit any response.

5. Counsel for the respondents points out that the petitioner's claim was considered in a rectification proceeding and certain adjustments were directed, by order dated 15.12.2015 and that the time for appealing against that decision has expired.

6. The Court is of the opinion that representations made by the petitioner, in the light of the order dated 15.12.2015, should be considered and a speaking order be made. That would be further in exercise of power under Section 154 of the Income Tax Act, 1961, and therefore, is appealable to the Commissioner of Income Tax (Appeals).

7. In these circumstances, the respondents shall pass a speaking order, taking into account the petitioner's grievance and the representation dated 08.11.2016, within four weeks from today.

8. The writ petition is partly allowed in the above terms. CM No. 3322/2017 also stands disposed off.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

JANUARY 30, 2017
sb