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

+ **W.P.(C) 5620/2017**

VARDHMAN JAIN Petitioner
Through : Mr. S. Krishnan, Advocate.

versus

INCOME TAX OFFICER & ANR. Respondents
Through : Mr. Raghvendra Singh, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

% **13.09.2017**

1. The following three details have been sought by the Assessing Officer (AO) from the Petitioner for processing the refund claim which are as follows:

- (i) Details of legal heirs of Late Mr. V.K. Jain along with the documentary proof;
- (ii) The Bank account details of the legal heirs;
- (iii) Indemnity Bond from the legal heirs.

2. As far as the requirement at (i) above, learned counsel for the Petitioner has drawn the attention of the Court to the following documents enclosed with this petition:

- (i) a copy of the Death Certificate;
- (ii) the details of the legal heirs and the letter from the legal heirs stating that

the Petitioner herein is authorized to deal with and follow up with the refund request with the Income Tax Department.

3. The AO is directed to act on the above documents as far as the requirement at (i) is concerned.

4. As far as the requirements mentioned at (ii) and (iii) are concerned, the learned counsel for the Petitioner states that he will furnish the Bank Account details and Indemnity Bond on or before 30th September, 2017.

5. Subject to the compliance by the Petitioner with the above requirement, the refund will be processed and the refund amount including the interest due thereon in accordance with law should be credited directly to the Petitioner's Bank Account by the RTGS mode not later than 31st October, 2017.

6. In the event of the Petitioner having any grievance with regard to non-compliance with the above directions, it would be open to the Petitioner to seek appropriate remedies in accordance with law. The petition is disposed of in the above terms.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 13, 2017

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