

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-16231-2018

Date of Decision: July 06, 2018

IILM Foundation Academy

.....Petitioner

Versus

Commissioner of Income-tax(Exemption) and another

.....Respondents

**CORAM: HON'BLE MR.JUSTICE SURYA KANT
HON'BLE MR. JUSTICE SUDIP AHLUWALIA**

Present: Mr.Rohit Garg, Advocate for
Mr.Sanjay Joshi, Advocate for the petitioner.

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SURYA KANT, J.(ORAL)

The petitioner-Company is duly registered under Section 12AA of the Income Tax Act, 1961. Its grievance in the instant writ petition is that for the assessment years 2011-12 to 2015-16, the Company is entitled to refund of ₹43,61,147/- as per the details given in para 2 of the writ petition. The refund claim is stated to be based on the order passed by the Income-Tax Appellate Tribunal, which stands upheld by this Court vide judgment dated 16.09.2016 passed in ITA No.198 of 2011. Further grievance of the petitioner is that the amount is not being refunded despite notices sent by it to the respondent-authorities.

[2] Having heard learned counsel for the petitioner and considering the nature of relief sought in the instant writ petition but without expressing any views on merits of the case, the same is disposed of with a direction to the Income Tax Officer (Exemption) at Faridabad to dispose of the

representations dated 22.02.2017, 25.04.2017 and 19.06.2017, in which the petitioner has raised its claim for refund, by way of a reasoned order and in case the petitioner is found entitled to any refund, let the needful be done within a period of three months from the date of receipt of a certified copy of this order.

**(SURYA KANT)
JUDGE**

July 06, 2018
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**(SUDIP AHLUWALIA)
JUDGE**

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|---------------------------------------|---------------|
| 1. Whether speaking/reasoned ? | Yes/No |
| 2. Whether reportable ? | Yes/No |