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

\+ W.P.(C) 1181/2016

POWER BUILDTECH PVT LTD ..... Petitioner
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain, Advocate.

versus

INCOME TAX OFFICER ..... Respondent
Through: Mr. Zoheb Hossain, Sr. Standing Counsel and Mr. Deepak Chopra, Jr. Standing Counsel for the Revenue.

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MR. JUSTICE A. K. CHAWLA**

**O R D E R**

% **04.07.2018**

The petitioner's grievance is with respect to the alleged inaction on the part of the respondent in refunding an amount of ₹2,05,51,697/-. The facts are that the petitioner claims to have entered into works contract with its 48 sister concerns. According to the petitioner, the arrangements were brought in but none of the contracts got executed. It is claimed that the said sister concerns, without actually making payments, had deducted amounts towards tax liabilities during the relevant time in the Assessment Year 2007-08. It is therefore stated that having regard to the subsequent development i.e. the contracts having never been fructified, refund of these amounts became due.

The Revenue's position in these proceedings was, *inter alia*, that it was for the deductors to approach it with a relevant particular seeking refund and that in such event appropriate orders, granting or refusing refund, would be made. During the pendency of these proceedings, various orders were made; one of those orders required the respondents to indicate as to when the revised return filed by the petitioner to substantiate its position, was processed or appropriate orders made on it. In response, the respondents have stated that the revised returns were processed on 30.03.2010 and that an intimation in this regard was made to the petitioner. Learned Senior Counsel submits that according to the instructions, the petitioner never received the intimation; they have also not been brought on record.

Having regard to the developments, which arose after filing of these proceedings and the purport of the previous orders which clearly indicate that by virtue of Section 200(3) the refund cannot be claimed by the petitioner *per se* but rather by the deductors, this Court is of the opinion that in the event of such deductors (whose list has been provided in Annexure P-4) approaching the concerned Assessing Officer, the latter, after due verification, shall pass separate and reasoned orders in this regard. All rights and contentions of the parties (including such deductors) are reserved. The writ petition is disposed of in above terms.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**JULY 04, 2018/**nn