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

\+ W.P.(C) 3384/2017

TIMES INTERNET LIMITED ..... Petitioner

Through Mr. C.S.Aggarwal, Sr.Advocate with Mr. Ravi Pratap Mall, Advocates

versus

ADDITIONAL COMMISSIONER OF INCOME TAX, SPECIAL RANGE-9, NEW DELHI & ORS. ..... Respondents

Through Mr. Rahul Chaudhary, Sr.Standing counsel & Mr. Sanjay Kumar, Junior Standing counsel, Advocates

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 09.03.2018

Learned Senior counsel for the petitioner states that the balance refund along with the interest @ 6% has been paid.

This is an unfortunate case where an assessee had to file writ petition for refund of Rs.52.0 crores, which was withheld and was not being paid for technical reasons.

Stand of the revenue was that because of merger/amalgamation, migration of PAN number was required before the refund could be processed and issued. This was/is an internal matter of the revenue, who have to maintain and upgrade software to deal with varied situations. Merger and amalgamation are normal and occur frequently. If required and necessary they should have upgraded their software. Otherwise refund should have been processed manually.

Counsel for the revenue submits that due to delay they have paid interest @ 6 % per annum. It is stated that some refund was required to be adjusted.

Petitioner has not objected to the adjustment but is aggrieved as money was withheld. It is further submitted that interest @ 6 % is much lower than the market rate and thus the petitioner assessee has suffered.

We hope and trust that the respondent / revenue would take remedial steps and would ensure that such complaints are not made. Assessee should not be compelled to file writ petition to get refund.

With the aforesaid observations, the writ petition is disposed of with the warning that in future costs may be imposed.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

MARCH 09, 2018
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