$~13, 14, 15, 16 & 17

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

\+ W.P.(C) 3905/2018, C.M. Appl. No. 15407/2018

ALCHEM INTERNATIONAL PVT.LTD. ..... Petitioner

versus

DEDUTY COMMISSIONER OF INCOME TAX & ORS. ..... Respondents

\+ W.P.(C) 4793/2018, C.M. Appl. No. 18459/2018

ALCHEM INTERNATIONAL PVT.LTD. ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOPME TAX & ORS. ..... Respondents

\+ W.P.(C) 4795/2018, C.M. Appl. No. 18464/2018

ALCHEM INTERNATIONAL PVT.LTD. ..... Petitioner

versus

JOINT COMMISSIONER OF INCOME TAX(OSD) & ORS. ..... Respondents

\+ W.P.(C) 4796/2018, C.M. Appl. No. 18466/2018

ALCHEM INTERNATIONAL PVT.LTD. ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS. ..... Respondents

\+ W.P.(C) 4829/2018, C.M. Appl. No. 18595/2018

ALCHEM INTERNATIONAL PVT.LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS. ..... Respondents

Counsel for the petitioner:
Mr. D.P. Singh, Ms. Ishita Jain, Advocates

Counsel for the respondent:
Presence not given

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **25.03.2019**

The petitioner had approached this court complaining that its refunds for substantial periods were held up and had not been received. After notice being issued, learned counsel for the Revenue had sought time to take appropriate instructions and ensure that the Assessing Officer shall take remedial action. Today, it is submitted on behalf of the Revenue that the refund has been processed for various previous years i.e. AY 2006-2007 to AY 2010-2011. Learned counsel also stated that there have been serious technical glitches/problems in the system which led to the delay even though the assessment orders were made quite some time back i.e. in March/May 2013.

Learned counsel for the writ petitioner/assessee disputed the fact that the remedial action taken by the respondent is either complete or adequate. It is submitted that the full amounts of refund have not been processed and that in regard to some years and periods incomplete figures have been considered. It is additionally submitted that the processing of refund for AY 2010-2011 has not yet been received. It is lastly urged that the Revenue is duty bound to ensure that the reasonable interest is paid, given that there has been inordinate delay in the processing of the refund.

We notice from the record that the appellate orders in all these cases were complete way back in February 2016, except in one case (i.e. for AY 2010-2011 when it was completed on 06.01.2017). In these circumstances the petitioner/assessee undoubtedly was driven to approach this court for refunds, which had been pending for nearly 12 years. The Assessee's grievance with respect to incomplete or ineffective processing, in these circumstances, appears to be justified. The Revenue submits that refunds processed for AY 2010-2011 have been adjusted against outstanding amounts for later period. If it is so, the Revenue is expected to indicate its reasons for such adjustments. They do not appear to be forthcoming.

In the overall circumstances of the case, we hereby direct the AO to complete the processing after considering the view of the assesee at the earliest convenience, and in any case within three weeks from today. At the same time, the refund amounts determined shall be made over to the petitioner alongwith due interest, including enhanced interest [after expiry of the 3 months period under Section 244(1)(A)] again within two months from today, to the extent of their outstanding. Petitioner is at liberty to seek appropriate remedies, if the need arises.

The writ petitions are disposed of in the aforesaid terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 25, 2019

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