

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

214

CWP-12655-2020

Date of decision: 25.11.2020

M/s Compass Group (India) Support Services Private Ltd.

..... Petitioner

Versus

Deputy Commissioner Income-tax, Circle 1(1), Gurgaon and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE S.N. SATYANARAYANA
HON'BLE MRS. JUSTICE ARCHANA PURI**

PRESENT: Mr. Salil Kapoor, Advocate for the petitioner.

Mr. Tajinder Joshi, Advocate for the respondents.

S.N. SATYANARAYANA, J. (ORAL)

The matter has been taken up through video conferencing in the light of COVID-19 pandemic.

This writ petition is filed seeking directions to respondents No. 1 to 4, to release the refund of income-tax amount due to the petitioner for the assessment years 2017-18 and 2018-19.

During the pendency of this writ petition, it is brought to the notice of this Court that the refund is already effected for the aforesaid two assessment years. However, the grievance of the petitioner is that the refund amount is not paid along with interest.

In the aforesaid circumstance, it is clear that the Respondent, has failed to refund the amount along with interest, which is statutory obligation on it. Hence, it is necessary to allow this writ petition so far as it

pertains to payment of interest on refund amount only. Accordingly, this petition is allowed with a direction to Respondents to pay interest on refund amount for the delayed period, in accordance with the Rules prevailing under the Act. The same should be paid within 30 days from the date of this order.

With such observations, this writ petition is disposed of.

(S.N. SATYANARAYANA)
JUDGE

(ARCHANA PURI)
JUDGE

November 25, 2020

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Whether speaking/reasoned

Yes/No

Whether Reportable

Yes/No