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

+ **CONT. CAS (C) 245/2020 & C.Ms.No.10568-69/2020**

MAPLE LOGISTICS PVT LTD. & ANR. Petitioner
Through: Mr.Sandeep Chilana, Adv.

Versus

**PRINCIPAL COMMISSIONER
OF INCOME TAX-06 & ANR.** Respondents
Through: Mr.Ruchir Bhatia, Sr.Standing
Counsel with Mr.Shlok Chandra, Adv.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C. HARI SHANKAR

ORDER

01.05.2020

C.M.No.10568-69/2020

Exemptions allowed subject to all just exceptions.

The applications are disposed of.

Cont. Cas (C) No.245/2020

1. This petition has been filed by the petitioner for initiating contempt proceedings against the respondents for non-compliance of the interim order dated 17th January, 2020 passed in W.P.(C) No.629/2020. The said order reads as under:-

“Issue notice. Learned counsel for the Respondent accepts notice. He wishes to take instruction as to why the refund claim of the Petitioner has not been paid. In case there is no impediment in grant of refund, the Respondents are directed to refund the amount due to the Petitioner within four weeks along with the applicable interest. Otherwise, reply shall be filed within the same period. Rejoinder be filed before the next date”

2. Having heard the learned counsel for the parties and looking to the facts and circumstances of the case, it appears that the directions contained in the aforesaid order dated 17th January, 2020 envisages that in case the respondents have no impediments in granting the refund, the same may be refunded. In the absence of specific directions contained in the aforesaid order with regard to income refund under the Income Tax Act, 1961, we do not see any violation of the directions of this Court much less any wilful disobedience by the respondents of the said order dated 17th January, 2020.

3. However, learned counsel for the respondent submitted that the refund claim of the petitioner has been processed and the same will be credited in the beneficiary account within a week.

4. In view of the aforesaid observations of this Court and the statement made by the learned counsel for the respondent regarding processing of refund, this contempt petition is dismissed.

CHIEF JUSTICE

C. HARI SHANKAR, J

MAY 01, 2020
'anb'