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

\+ W.P. (C) 4734/2020

HYOSUNG CORPORATION ..... Petitioner

Through: Mr.Kamal Sawhney with Mr.Vipin Upadhyay, Mr.Arun Bhadauria and Mr.Prashant Meharchandani, Advocates.

versus

UNION OF INDIA & ORS. ...... Respondents

Through: Mr.Ravi Prakash with Mr.Farman Ali, Mr.Aman Malik and Mohammad Shahan Ulla, Advocates for UOI. Mr.Deepak Anand, Sr.Standing Counsel for Income Tax Deptt. with Mr.Vipul Agarwal.

% Date of Decision: 30th July, 2020

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

C.M.No.17061/2020

Exemption allowed, subject to all just exceptions.

Accordingly, the present application stands disposed of.

W.P.(C) No.4734/2020

1. The petition has been listed before this Bench by the Registry in view

of the urgency expressed therein. The same has been heard by way of video conferencing.

2. Present writ petition has been filed seeking a direction to the respondent No.2 to dispose of the petitioner's rectification application for assessment year 2013-14 dated 01st August, 2018 and to allow the refund of Rs.1,12,67,185/- along with interest from July, 2018 till the date of release of fund in accordance with Section 244A of the Income Tax Act, 1961 and/or any other provision.

3. Learned counsel for petitioner states that the two errors pointed out in the rectification application dated 01st August, 2018 are mere computation mistakes apparent on the record as provided under Section 154(1) and the same have not been disputed by the respondent No.2 till date.

4. Learned counsel for petitioner submits that respondent No.2 has failed in its statutory duty by not adjudicating the petitioner's rectification application dated 01st August, 2018 within the time stipulated in Section 154(8) of the Income Tax Act, 1961. He states that the statutory limitation period of six months for deciding the rectification application had expired on 28th February, 2019.

5. He submits that the inaction of the respondent No.2 is contrary to and in violation of CBDT Circular No.14/2001 and CBDT Instructions No.3/2013 and 1/2016.

6. He further states that pursuant to petitioner's spin off and transfer of contracts, no operations are left with it and pending refund is the only reason because of which petitioner's office has not been closed.

7. Issue notice.

8. Mr.Deepak Anand, Advocate accepts notice on behalf of the respondents.

9. Keeping in view the limited prayer sought in the present writ petition, this Court disposes of the same by directing the respondent No.2 to decide petitioner's aforesaid rectification application within six weeks by way of a reasoned order and to make payment of refund, if any, in accordance with law. All the rights and contentions of the parties are left open.

10. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JULY 30, 2020
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