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

+ W.P. (C) 4737/2020

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.

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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.17066/2020

Exemption allowed, subject to all just exceptions.

Accordingly, the present application stands disposed of.

W.P.(C) No.4737/2020

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 give appeal effect to the CIT(A) order dated 17th September, 2018 and allow the consequential refund due to the petitioner amounting to Rs. 92,14,180/- along with remaining interest from December 2018 till the release of refund in accordance with Section 244A and/or any other provision.
3. Learned counsel for the petitioner submits that respondent no. 2 has failed in its statutory duty by not giving effect to CIT(A) order dated 17th September, 2018 even after statutory period of limitation of three months provided under Section 153 (5) of the Income Tax Act, 1961 had expired.
4. He submits that the inaction of the respondent no. 2 is contrary to and in violation of CBDT Instruction No. 1914/1993 dated 2nd February, 1993.
5. 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.
6. Issue notice.
7. Mr.Deepak Anand, Advocate accepts notice on behalf of the respondents.
8. 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 give appeal effect to the CIT(A) order dated 17th September, 2018 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.

9. 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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