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

\+ W.P. (C) 5519/2020

TEXACO OVERSEAS PVT LTD ...... Petitioner

Through: Mr. Mukesh Gupta, Advocate.

versus

ACIT, CIRCLE 25(1) & ANR. ...... Respondent

Through: Mr. Abhishek Maratha, Senior Standing Counsel with Mr. Pratayash Gupta, Ms. Nupur Sharma and Mr. Anshul Sharma, Advocates.

% Date of Decision: 21st August, 2020

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

J U D G M E N T

MANMOHAN, J: (Oral)

CM APPL. 19883/2020

Allowed, subject to all just exceptions.

W.P. (C) 5519/2020

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 for refund of Rs.1,92,820/- determined vide order dated 06th July, 2019 under Section 154 of the Income Tax Act, 1961 (hereinafter referred to as 'Act, 1961') for the assessment year 2017-18 along with the interest under Section 244A of the Act, 1961 as well as for deleting the demand of Rs.85,91,260/- for the assessment year 2018-19

determined vide order dated 13th June, 2019 under Section 143(1) of the Act, 1961, on the basis of subsequent rectification order dated 19th November, 2019 under Section 154 of the Act, 1961.

3. Learned counsel for the petitioner states that the respondent cannot overlook the subsequent refund determined under Section 154 of the Act, 1961 on the ground that it had adjusted the same against previous demand, which was later on either reduced to nil or found wrongly uploaded in the computer system.

4. Learned counsel for the petitioner states that despite rectification applications dated 28th July, 2020, 6th August, 2020 and 11th August, 2020 under Section 154 of the Act, 1961 the respondents have till date not granted refund of Rs. 1,92,820/-.

5. Issue notice.

6. Mr. Abhishek Maratha, learned counsel, accepts notice on behalf of the respondents.

7. After some arguments, with the consent of the parties, the present writ petition is disposed of with a direction to the respondents to decide the petitioner's rectification applications dated 28th July, 2020, 6th August, 2020 and 11th August, 2020 under Section 154 of the Act, 1961 within six weeks in accordance with law. All rights and contentions of the parties are left open.

8. 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

AUGUST 21, 2020/sb