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

\+ W.P. (C) 5512/2020

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. 19833/2020

Allowed, subject to all just exceptions.

W.P. (C) 5512/2020

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 refund of Rs.5,76,770/- determined vide order dated 27th March, 2015 under Section 143(1) of the

Income Tax Act, 1961 (hereinafter referred to as 'Act, 1961') for the Assessment Year 2013-14 along with interest under Section 244A of the Act, 1961 as well as for deleting the demands of Rs.22,44,970/- for Assessment Year 2010-11 and Rs.1,19,280/- for Assessment Year 2008-09 in pursuance to the orders dated 25th November, 2016 and the order dated 25th November, 2010 respectively under Section 143(3) of the Act, 1961. Petitioner also prays in accordance with its letter dated 22nd May, 2015 for deletion of demand of Rs.78,305/- for Assessment Year 2009-10 by allowing credit of Rs.67,380/- already paid by it.

3. Learned counsel for the petitioner submits that the respondent cannot refuse to grant refund determined under Section 143(1) of the Act, 1961 on the ground that it had been initially adjusted against outstanding demands but which had subsequently been reduced to 'Nil' and yet found uploaded in the computer system. He further states that the refund had been adjusted/offset without issuing any show cause notice under Section 245 of the Act, 1961.

4. Learned counsel for the petitioner states that despite 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.5,76,770/-.

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
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