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

+ **W.P. (C) 5592/2020**

TEXACO OVERSEAS P. LTD.

..... Petitioner

Through: Mr. Mukesh Gupta, Advocate.

versus

ACIT, CIRCLE 25(1) & ANR.

..... Respondents

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

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Date of Decision: 24th 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. 20206/2020

Allowed, subject to all just exceptions.

W.P. (C) 5592/2020

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. 1,51,110/- and Rs.1,84,730/- determined under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'Act, 1961') for the Assessment Years 2014-15 and

2015-16 respectively along with interest under Section 244A of the Act, 1961. Petitioner also prays for deletion of demand of Rs.22,44,970/- for Assessment Year 2010-11 in pursuance to the orders dated 25th November, 2016 and 08th December, 2016 passed under Section 143(3)/254/154 of the Act, 1961.

3. Learned counsel for the petitioner states that the respondent cannot refuse refunds determined under Section 143(1) of the Act, 1961 against demands which have subsequently been reduced to 'Nil'.

4. Learned counsel for the petitioner further states that despite rectification applications dated 28th July, 2020, 06th August, 2020 and 11th August, 2020 under Section 154 of Act, 1961, respondents have till date not granted the aforesaid refunds.

5. Issue notice.

6. Mr. Abhishek Maratha, learned counsel accepts notice on behalf of 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, 06th 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 24, 2020

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