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

\+ W.P. (C) 5608/2019 & C.M.No.28000/2020

SWIFT SECURITAS PRIVATE LIMITED ..... Petitioner
Through: Mr. Satyen Sethi, Advocate.

versus

DY. COMMISSIONER OF INCOME TAX, CIRCLE-22(2), NEW ELHI & ANR. ...... Respondents

Through: Mr. Deepak Anand, Advocate.

% Date of Decision: 21st December, 2020

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

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been heard by way of video conferencing.

2. On 05th November, 2020, learned counsel for the petitioner had prayed for refund of Rs.20,87,646/- together with interest under Section 244A of the Income Tax Act, 1961 in accordance with the order of this Court dated 29th August, 2019. Learned counsel for the petitioner had also stated that if any outstanding demand is to be adjusted against the aforesaid refund, the respondent may do the needful and refund the balance amount.

3. In reply dated 11th December, 2020, it has been stated that Rs.16,20,317/- was refunded to the petitioner/applicant on 16th November,

2020 after adjustment of certain pending demands amounting to Rs.4,67,329/-. Later on, the respondents realized that due to an oversight, two demands of Rs.47,040/- (pertaining to assessment year 2018-19) and Rs.51,280/- had been adjusted even though the petitioner/applicant had placed on record the challans evidencing payment of the same.

4. It is further stated in the reply that apart from the aforementioned demands, there is an outstanding demand of Rs.1,11,61,190/- for assessment year 2019-20.

5. Learned counsel for respondents states that in view of the order dated 05th November, 2020, the respondents shall be proceeding to adjust the amount payable to the petitioner/applicant i.e. Rs.5,41,187/- against the outstanding demand of Rs.1,11,61,190/- under Section 154 for assessment year 2019-20. Learned counsel for the petitioner has no objection to the same.

6. Accordingly, the respondents are directed to adjust the amount payable to the petitioner/applicant i.e. Rs.5,41,187/- against the outstanding demand of Rs.1,11,61,190/- under Section 154 for assessment year 2019-20

7. With the aforesaid directions, the present writ petition along with pending application stand disposed of.

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

DECEMBER 21, 2020
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