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

\+ W.P.(C) 6610/2020

J.K.V.B. PROPERTIES PVT. LTD. ..... Petitioner
Through: Mr. Mukesh Gupta, Advocate.

versus

ACIT, CIRCLE 13(2) ...... Respondent
Through: Mr. Abhishek Maratha, Advocate with Mr. Pratayash Gupta, Advocate.

% Date of Decision: 18th September, 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 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.3,52,620/- as determined under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') along with interest @ 9% per annum for alleged delay in releasing the refund from 01st April, 2011 till the date of payment.

3. In the petition, it has been averred that the petitioner had filed its return of income for the assessment year 2011-12 claiming refund of

Rs.3,52,620/-. He states that after processing the return, the respondent under Section 143(1) determined the refund amount as Rs.2,80,730/- vide order dated 08th November, 2012.

4. Learned counsel for petitioner contends that the refund voucher of Rs.2,80,730/- issued in this case in 2012 could not be deposited for encashment within 90 days from the date of issue as the refund was sent to the wrong address.

5. Learned counsel for petitioner points out that the petitioner had also filed rectification applications way back on 05th April, 2016 as well as on 05th January, 2017 and 01st February, 2017 stating that interest amount of Rs.1,29,961/- under Section 234C had been erroneously charged, whereas, as per the return of income, it should have been Rs.58,059/-. Accordingly, the petitioner had prayed for rectification and for issue of refund of Rs.71,902/- on account of excess interest charged.

6. He states that despite continuous follow up, the applications for rectifications have not been decided.

7. Learned counsel for the petitioner further submits that the petitioner is entitled to interest for delay in not releasing the refund in time.

8. Issue notice.

9. Mr. Abhishek Maratha, learned counsel, accepts notice on behalf of the respondent. He states that the he has received instructions that the refund of Rs.2,80,730/- which was blocked earlier has now been successfully unblocked and will shortly appear for approval by the Range Head which will be carried out expeditiously and after the same, the refund will be issued to the assessee.

10. He further clarifies that refund of Rs.71,890/- had already been adjusted against the outstanding demand due from the assessee for assessment year 2012-13.

11. He also states that the petitioner is not entitled to any interest under Section 244A of the Act.

12. In rejoinder, Mr. Mukesh Gupta, learned counsel, states that the petitioner is not pressing for any interest in the present proceeding.

13. Consequently, the respondent is directed to expedite the issuance of the refund voucher to the petitioner and ensure that the same is issued to the petitioner within four weeks.

14. With the aforesaid directions, the present writ petition stands disposed of.

15. 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

SEPTEMBER 18, 2020
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