$~2, 3, 4, 10, 11, 12, 14, 17 & 18

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

+ W.P.(C) 7401/2020 & C.M.No.24775/2020 (Item No.2)
+ W.P.(C) 7403/2020 & C.M.No.24780/2020 (Item No.3)
+ W.P.(C) 7404/2020 & C.M.No.24784/2020 (Item No.4)
+ W.P.(C) 7413/2020 & C.M.No.24802/2020 (Item No.10)
+ W.P.(C) 7418/2020 & C.M.No.24813/2020 (Item No.11)
+ W.P.(C) 7419/2020 & C.M.No.24815/2020 (Item No.12)
+ W.P.(C) 7441/2020 & C.M.No.24851/2020 (Item No.14)
+ W.P.(C) 7476/2020 & C.M.No.24954/2020 (Item No.17)
+ W.P.(C) 7489/2020 & C.M.No.24990/2020 (Item No.18)

MANPOWERGROUP SERVICES INDIA PRIVATE LIMITED
..... Petitioner
Through: Mr.Arijit Chakravarty, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX, CIRCLE 16(1), NEW DELHI & ANR. ..... Respondents
Through: Ms.Adeeba Mujahid and Ms.Lakshmi Gurung, Advocates.

% Date of Decision: 05th October, 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. While writ petition being W.P.(C) Nos. 7401/2020, 7403/2020, 7441/2020 and 7476/2020 have been filed seeking specific direction to respondent no.1 to pass appeal effect orders in pursuance to the orders passed by the Appellate Authorities [Commissioner of Income Tax (Appeals) order dated 06th January, 2017 or ITAT order dated 19th September, 2017 or 28th December, 2017], in all writ petitions, the petitioner prays for a direction to the respondents to expeditiously dispose of the rectification applications and/or refund applications/letters as well as to process and issue the refund of excess tax paid as per Form 26AS for the Assessment Years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-2014, 2014-15, 2015-16 and 2017-18 along with applicable interest under Section 244A of the Income Tax Act, 1961 (hereinafter referred to as the 'Act').

3. Learned counsel for the petitioner submits that huge refund amounts have been pending with the respondents for the Assessment Years 2008-09 to 2017-18 and the said amounts have not been refunded to the petitioner despite repeated request/reminders.

4. Issue notice.

5. Ms.Adeeba Mujahid, Advocate accepts notice on behalf of the respondents.

6. Keeping in view the limited prayers sought in the present writ petitions, the respondent no.1 is directed to issue appeal effect orders in pursuance to the orders passed by the Appellate Authorities [Commissioner of Income Tax (Appeals) order dated 06th January, 2017 or ITAT order dated 19th September, 2017 or 28th December, 2017] and/or dispose of the

rectification applications and/or refund applications/letters as well as to process and issue the refund of excess tax paid as per Form 26AS for the Assessment Years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-2014, 2014-15, 2015-16 and 2017-18 along with applicable interest under Section 244A of the Act, if any, in accordance with law within eight weeks. With the aforesaid directions, the present writ petitions and pending applications stand disposed of.

7. 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

OCTOBER 05, 2020
KA