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

\+ W.P.(C) 7760/2020

KANISHKA BUILDERS AND PROMOTERS PVT. LTD.
..... Petitioner
Through: Mr.Mukesh Gupta, Advocate.

versus

ASSESSING OFFICER WARD-14 (2) & ORS. ..... Respondents
Through: Mr.Shailendra Singh, Advocate.

% Date of Decision: 14th October, 2020

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

JUDGMENT

MANMOHAN, J: (Oral)

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

2. Present writ petition has been filed seeking credit of self assessment tax of Rs.3,37,300 paid on 21st August, 2010 either in the Assessment Year 2010-11 or 2011-12 and to grant the resultant refund along with interest under Section 244A of the Income Tax Act, 1961.

3. Learned counsel for the petitioner states that the petitioner had erroneously paid the tax liability determined for the Assessment Year 2010-11 in the Assessment Year 2011-12 and had again erroneously claimed

refund in the Assessment Year 2010-11 instead of 2011-12.

4. Issue notice.

5. Mr.Shailendra Singh, Advocate accepts notice on behalf of the respondents. He has screen-shared with us the instructions received by him by way of an email dated 13th October, 2020 from the Assessing Officer, ITO, Ward-14(2), New Delhi. The said email reads as under:-

> *"Sir,*
>
> *Kindly refer to your email dated 12/10/2020, reply is submitted as under:*
>
> *In this context it is to inform you that assessee (M/s Kanishka Builders & Promoters Pvt. Ltd.) PAN: AAACK5227A has claimed a self assessment challan of Rs. 3,37,300/- in A.Y 2010-11. While depositing the challan assessee due to oversight inadvertently, mentioned A.Y. 2011-12 in challan instead of A.Y.2010-11. Therefore, credit for challan of Rs.3,37,300/-could not be given to assessee for the relevant assessment year. Now we want to correct the assessment year as 2010-11 instead of A.Y 2011-12 but on going through the ITBA system, it was found that challan is consumed by AST (copy of screenshot is enclosed). Due to these technical glitches credit of challan cannot be given to the assessee as of now. Accordingly a complaint has been lodged with ITBA helpdesk and CPC Bangalore for correction of challan so that credit of challan could be allowed to the assessee as early as possible.*
>
> *It is further stated that on 13/08/2020 notification was issued by Central Board of Direct Taxes circulated vide F.No. 187/3/2020-ITA-1 dated 13.08.2020 wherein, Income Tax Department jurisdictions changed all over the country. It is further stated that as per new faceless assessment system adopted by the department ITO Ward-14(2) is merged with ITO Ward 14(1) from 13/08/2020 onwards, accordingly all the data which was lying with ITO Ward-14(2) is being merged with ITO W-14(1). The process of merger of data is started from October, 2020 onwards due to which the whole data is also not reflecting in data base of ITO Ward-14(1) as of now. In addition to this, this is to bring to your kind notice that bulk data is being transferred from one ward to another in the department across the country. This is the reason, why some more time is requested in this particular case. It normally takes sometime which is to be done by ITBA system.*
>
> *As soon as ITBA system is streamlined and data is reflected on the portal and necessary correction in challan is made by the system and credit of the challan in the relevant assessment year would be given in due course of time.*
>
> *Regards,*
> *ITO, Ward-14(2), New Delhi"*

6. The aforesaid instruction received by learned counsel for the respondents is taken on record and the respondents are held bound by the same.

7. Keeping in view the aforesaid, the respondents are directed to give credit of the *challan* in the relevant assessment year as expeditiously as possible. With the aforesaid direction, the present writ petition stands 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

OCTOBER 14, 2020
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HIGH COURT OF DELHI
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