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

\+ W.P. (C) 8798/2020

S.M. FARMS PVT. LTD. ..... Petitioner
Through: Mr. Mukesh Chand, Advocate

versus

ITO, WARD-22(1) ...... Respondent
Through: Mr. Kunal Sharma, Advocate with Ms. Zehra Khan, Advocate.

% Date of Decision: 09th November, 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.1,19,540 along with interest under Section 244A of the Income Tax Act, 1961 (for short “the Act”).

3. Learned counsel for the petitioner states that respondent has grossly erred in law by not processing petitioner’s return for the Assessment Year 2008-09 filed on 28th September, 2008 under Section 143(1) of the Act and that too without giving any reasons.

4. He points out that the petitioner had requested for refund vide letters dated 10th January, 2011, 24th February, 2011, 12th May, 2011, 18th September, 2017 and 23rd September, 2020. However, till date there has been no response from the respondent.

5. Issue notice.

6. Mr. Kunal Sharma, learned counsel accepts notice on behalf of the respondent.

7. Keeping in view the limited prayer, the present writ petition is disposed of with a direction to the respondent to decide and dispose of the petitioner's letters/applications dated 10th January, 2011, 24th February, 2011, 12th May, 2011, 18th September, 2017 and 23rd September, 2020, in accordance with law, by way of a reasoned order within twelve weeks after giving an opportunity of hearing to the petitioner. 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

NOVEMBER 09, 2020
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