IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

234 **CWP-16487-2021 (O&M)**
Decided on : November 11, 2021

M/s Carrier Airconditioning Refrigeration Limited
....Petitioner

VS

Principal Commissioner of Income Tax and others
....Respondents

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN

Present: Mr. Nageshwar Rao, Advocate and
Mr. Ashim Aggarwal, Advocate
for the petitioner.

Mr. T.K.Joshi, Standing counsel
for the respondents.

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AJAY TEWARI, J.(Oral)

1. This petition has been filed for issuance of directions to respondents to forthwith rectify Form 3 dated 16.4.2021 (Annexure P-7) by allowing credit of all taxes paid/deducted under provisions of Income Tax Act, 1961 in respect of petitioner Assessment for assessment year 2014-15 and refund excess amount with interest to petitioner.

2. On 29.9.2021 the following order was passed :-

> "*On 27.8.2021 the following order was passed :-*
>
> *"Learned counsel for the petitioner has referred to CWP No. 9277-2020 passed on 20.07.2021 by this Court whereby direction was sought to the respondents to rectify Form 3. The matter was disposed of as the senior standing counsel for the respondents has informed that after verification, it has been clarified that there was no wrong claim by the assessee and credit for this*

challan has been given in AU 2007-2008. Further ITBA e-filing portal is not functional and the process is likely to take some time.

Learned counsel states that Vivad se Vishwas Scheme is to come to an end on 31.08.2021. The petitioner has now been directed to make further payment of Rs.22,44,555/- while denying refund of Rs.5,29,09,130/-.

Notice of motion for 31.08.2021.

On asking of the Court, Mr. Tajender Joshi, Advocate accepts notice on behalf of the respondents.

Learned counsel for the respondents shall clarify their stand on the next date of hearing."

Today, again learned counsel for the respondents states that on merits the claim of the petitioner has to be accepted but there is some technical glitch. However a period of more than one month has elapsed. In these circumstances, respondents are directed to finalize the issue before the next date of hearing.

Adjourned to 10.11.2021."

3. Learned counsel for the petitioner state that thereafter, on the next day Form 3 of the petitioner was rectified and the petitioner was shown to be entitled to get refund of Rs. 6 crores but nothing has been paid till date.

4. Learned Standing Counsel appearing on behalf of the respondents is not in a position to deny these factual assertions.

5. In view of these facts and circumstances, we deem it appropriate to dispose of this writ petition with a direction to the respondents that in case the petitioner is entitled to refund the same be paid to him within 15 days from the receipt of certified copy of this order.

6. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

November 11th , 2021
anuradha

Whether speaking/reasoned	-	Yes
Whether reportable	-	No