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

% *Date of decision: 03.06.2021*

\+ **W.P.(C) 5258/2021 and CM APPL. 16167/2021**

M S GEODIS INDIA PVT LTD ..... Petitioner

Through: Mr. Sachit Jolly with Mr. Bhagvan Swarup Shukla, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX OSD & ORS. ..... Respondents

Through: Ms. Vibhooti Malhotra, Senior Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE TALWANT SINGH

[Court hearing convened *via* video-conferencing on account of COVID-19]

RAJIV SHAKDHER, J.: (ORAL)

1. Pursuant to the hearing held on 11.05.2021, Ms. Vibhooti Malhotra, senior standing counsel for the respondents/revenue, has reverted with instructions.

2. Ms. Malhotra says that the difficulty with which she is confronted is, that there is no clarity, as to which officer is required to process the petitioner's request for refund.

3. Given this position, counsel for the parties say that the writ petition can be disposed of, with a direction to the Central Board of Direct Taxes (CBDT) to nominate an officer, who would process the petitioner's request

for refund for the relevant assessment years, as referred to in the writ petition.

4. The prayer made in the writ petition is indicative of the fact that the petitioner is seeking refund for assessment years spanning between 2012-2013 and 2017-2018.

5. Besides this, the petitioner also seeks interest as provided under Section 244A of the Income Tax Act, 1961 (in short “the Act”).

6. We may note that in paragraph 10 of the writ petition, the petitioner has set forth details of the amounts refundable to it, in respect of each of the aforesaid assessment years. For the sake of convenience, the same is extracted hereafter:

	AY 2012-13	**AY 2013-14**	**AY 2014-15**	**AY 2015-16**	**AY 2016-17**	**AY 2017-18**
Original Returned Income	72,692,429/-	158,713,621/-	52,862,768/-	45,561,480/-	3,03,08,070/-	174,575,860/-
Add: APA adjustment	8,629,998/-	11,572,375/-	15,745,424/-	12,042,047/-	14,894,206/-	15,326,094/-
TOTAL INCOME	**81,322,427/-**	**170,285,996/-**	**68,608,192/-**	**57,963,527/-**	**45,202,270/-**	**189,901,954/-**
Tax Payable	26,385,062/-	55,249,293/-	22,259,927/-	18,606,267/-	14,945,227/-	65,721,271/-
Less: Mat Credit	(4,383,514)/-	(1,891,010)/-	-	-	-	-
Less: TDS/TCS	(68,607,584)/-	(78,270,274)/-	(93,018,292)/-	(97,506,162)/-	(101,525,248)/-	(81,774,796)/-
Refund	**46,606,037/-**	**24,911,992/-**	**70,758,365/-**	**78,699,895/-**	**86,580,021/-**	**16,053,525/-**

7. Thus, as indicated hereinabove, and as suggested by the counsel for the parties, the writ petition is disposed of, with a direction to the respondent

no.4/CBDT to nominate an officer, to deal with the aforementioned request concerning processing of refunds qua the assessment years delineated above.

7.1. The concerned officer will have regard to the amounts quantified by the petitioner in paragraph 10 of the writ petition, which have been extracted hereinabove.

7.2. The nomination of an officer will be made by respondent no.4/CBDT within two weeks of receipt of the copy of this order.

7.3. The concerned officer will, as directed, process the petitioner's request for refund, within the next three weeks of his nomination.

8. Consequently, the pending application shall also stand disposed of.

RAJIV SHAKDHER, J.

TALWANT SINGH, J.

JUNE 03, 2021
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Click here to check corrigendum, if any