27.9.2022
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WPA 18662 of 2022

Road Cargo Movers Private Limited
Vs
Union of India, Ministry of Finance, Department of Revenue & Ors.

Mr. Avra Mazumder,
Mr. Binayak Gupta,
Sk. Md. B. Hossain,
Mr. K. Roy
... For the Petitioner.
Mr. Aryak Dutt
... For the UOI.

Heard learned Advocates appearing for the parties.

This writ petition has been filed by the petitioner being aggrieved by the action of the respondent, Income Tax Authorities adjusting its refund of Rs.36, 21,222/- arising out of the assessment year 2019-20 & 2020-21 with the demand arising out of the assessment years relating to assessment year 2011-12 and 2012-13. It appears from record that against the assessment year 2011-12, petitioner has already filed an appeal before the CIT(Appeal) and on deposit of 20% of the demand, petitioner is enjoying the stay of the demand relating to the assessment year 2011-12. Petitioner has filed supplementary affidavit annexing the documents to show that in respect of the assessment year 2012-13 also petitioner has deposited 20% of the demand and its appeal before the

CIT(Appeal) is pending against the said assessment year.

Considering the facts and circumstances of the case the respondent, Income Tax Authorities concerned shall refund the refundable amount relating to assessment year 2019-20 and 2020-21 without making any adjustment against the demand relating to assessment year 2011-12 and 2012-13, within four weeks from the date of communication of this order.

CIT(Appeal) shall dispose of the appeals of the assessee, petitioner relating to assessment year 2011-12 and 2012-13 expeditiously and preferably not beyond three months from date.

With this observation and direction this writ petition being WPA 18662 of 2022 is disposed of.

(Md. Nizamuddin, J.)