

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

247

**CWP-8170 & 8175-2021 (O&M)
Decided on : 09.05.2022**

Delta Energy Systems (India) Pvt. Ltd.

.....Petitioner

Versus

Deputy Commissioner of Income Tax

.....Respondent

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MR.JUSTICE PANKAJ JAIN**

Present: Mr. Abhivadya Sood, Advocate
for the petitioner(s).

Mr.T.S.Joshi, Senior Panel Counsel with
Mr. Vikram Bali, Junior Panel Counsel
for the respondent.

G.S. Sandhawal, J. (Oral)

Counsel for the petitioner submits that he would approach the respondents for grant of refund, as it has agreed between the parties that due payment for one year has already been made. It is submitted that in similar circumstances in CWP No.12757 of 2021 liberty had been given to approach the respondent by filing a claim under Section 244A (1) (a) of the Income Tax Act, 1961.

Keeping in view the above, the present petitions are also disposed of with the aforesaid liberty. It is expected that the respondent shall act positively on the said representation and take appropriate action. In case, the amount is non-refundable, reasoned and speaking order be passed and communicated to the petitioner. Needful be done within a period of two months from the receipt of certified copy of this order.

Disposed of.

**(G.S. SANDHAWALIA)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

May 09, 2022
Naveen/Sailesh

Whether speaking/reasoned :
Whether Reportable :

Yes/No
Yes/No