IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

(126) **Civil Writ Petition No.17856 of 2022**
Date of Decision: 17.08.2022

Mohan Lal Syal (Since Deceased) through his LRs.
.................Petitioner.
Vs.

Central Board of Direct Taxes & others
..............Respondents.

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK MANCHANDA

Present: Mr. Nikhil Goyal, Advocate and
Mr. Rana Gurtej Singh, Advocate for the petitioner.

Ms. Urvashi Dhugga, senior standing counsel
for the respondents.
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TEJINDER SINGH DHINDSA, J.(Oral)

As per pleadings on record, petitioner-Mohan Lal Syal (since deceased) filed Income Tax Return (ITR) for the assessment year 2020-21 under Section 139 of the Income Tax Act (hereinafter referred as “the Act”).

The Income Tax Department, Centralized Processing Centre, Bengaluru (Karnataka) processed the ITR filed by petitioner-Mohan Lal Syal and determined the refund at Rs.1,27,87,972/- along with interest of Rs.12,78,790/- under Section 244-A of the Act towards delay of 20 months i.e. from April 2020 to November 2021 in releasing the refund. However, petitioner-Mohan La Syal is stated to have unfortunately died on 14.05.2021.

Instant writ petition is at the hands of the wife of the deceased/LR seeking a mandamus for release of the afore-noticed refund along with the applicable interest.

Since an advance copy of the writ petition already stood served upon the respondents, Ms. Urvashi Dhugga, learned senior standing counsel has entered appearance.

Counsel for the respondents submits that in case the LR/Smt. Madhu Syal, wife of Shri Mohan Lal Syal (since deceased) were to approach the concerned Assessing Officer and completes all the requisite formalities and furnishes the necessary documents, the re-issue of the refund would be processed and would be finalized expeditiously and in any case within a period of three months from the date of the petitioner approaching the concerned Assessing Officer.

Statement is accepted.

No further directions are required to be passed.

The petition stands disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

17.08.2022
Anjal

Whether speaking/reasoned? Yes/No

Whether reportable? Yes/No