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

+ W.P.(C) 9762/2022

M/S. DRISHTI APPARELS

..... Petitioner

Through: Mr. Rajat Mittal & Mr. Gurudas
Khurana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 29 (1)
& ORS.

..... Respondents

Through: Mr. Abhishek Maratha, Senior
Standing Counsel for Revenue.

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Date of Decision: 02nd September, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

J U D G M E N T

MANMEET PRITAM SINGH ARORA, J (ORAL):

1. In continuation of the order dated 3rd August, 2022, the learned counsel for the Revenue states that an amount of Rs.16,59,542/- has since been credited to the account of the petitioner-assessee.

2. With respect to the balance refund amount, he has placed before us the Instructions dated 1st September, 2022 received from the office of Deputy Commissioner of Income Tax, Circle-28(1), 10th Floor, E-2 Block, DR. S.P. Mukherjee Civic Centre. J.L. Nehru Marg, New Delhi-110002, which reads as under :

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Sub: Status report In Writ Petition (C) No. 9762 of 2022 in the matter of



M/s Drishti Apparals (PAN-AAAFD236IB) Vs. The Assistant Commissioner of Income Tax Circle 29(1), Delhi for A.Y. 2001-02-reg:-

Kindly refer to the subject mentioned above.

In this regard, it is submitted that assessee filed his return of income for A.Y. 2001-02 declaring income of Rs.41,94,835/-. The return was selected for scrutiny u/s 143(3) of the Act and assessment u/s 143(3) was completed on 28.03.2014 at an assessed income of Rs.58,36,300/-. Aggrieved by the order of the AO, assessee preferred an appeal before the Ld.CIT(A). Ld. CIT(A) vide its order dated 29.06.2016 dismissed the appeal of the assessee. Further, assessee filed an appeal before the Hon'ble ITAT. Hon'ble ITAT vide its order dated 17.05.2019 allowed relief of Rs.16,41,465/- to the assessee. Appeal effect u/s 254/143(3) was passed by the AO dated 20.08.2019 assessing income at Rs.41,94,835/-. A refund of Rs.30,74,806/- was issued to the assessee dated 13.03.2007 against the A.Y. 2001-02. While passing rectification order for the balance refund to be issued to the assessee, advance tax credit of Rs.13,00,000/- and Self Assessment Tax of Rs.3,44,580/- were not reflecting in ITBA portal and a refund of Rs.27,30,946/- was determined by way of giving credit of prepaid taxes and refunds adjusted for different years against the demand for A.Y. 2001-02 in the case of the assessee and the same was issued by CPC on 10.08.2022 after making adjustments against the pending demands and balance amount of refund of Rs.16,59,542/- was credited to assessee.

Now the credit of Advance Tax of Rs. 13,00,000/- is reflecting on ITBA portal and the credit of the same is being given to the assessee. However, challan details the Self Assessment Tax of Rs.3,44,580/- is still not reflecting on ITBA portal. Petitioner has been telephonically communicated to provide the details/challan of the Self Assessment Tax deposited so that the credit of the same may also be given to the assessee.

Therefore, a refund of Rs.13,00,000/- (paid as advance tax) is being processed by this office and the same will be credited in assessee's account as per due procedure in this regard. The balance refund credit related to Self Assessment Tax will be given to assessee as and when the details/challan of the Self Assessment Tax paid is provided by the assessee."

(Emphasis supplied)

3. Learned counsel for Revenue states that credit for the sum of



Rs.13,00,000/- is reflecting in the ITBA portal and the same shall be credited to the account of the Assessee.

4. With respect to refund of the amount of Rs.3,44,580/- paid on account of self assessment tax, learned counsel for Revenue states that the Assessee has been called upon to furnish the details of the same and upon verification of the challan, the same too shall be processed and credited. Learned counsel for the Assessee submits that the bank statements evidencing deposit of self assessment tax of Rs.3,44,580/- is available, though he is not certain if the challan is available. He states that the documents available with the Assessee shall be furnished to the department within a week for verification. We direct the respondent to verify the said documents and subject to verification, process the claim of refund of Rs.3,44,580/- within two weeks of the receipt of the documents.

5. With respect to the refund amount for the Assessment Year 2001-02, the learned counsel for the Petitioner submits that the Revenue has incorrectly determined the principal amount as Rs.31,67,130/-. He states that as per the Assessee, the principal amount due and payable is Rs.37,01,151/-. The petitioner therefore seeks leave to file an appropriate application before the Assessing Officer for reconciliation. The petitioner is granted liberty to file the application within a week from today.

6. Upon such an application being filed, the department is directed to dispose of the said application within two weeks and pass an order providing details of the calculation to the Petitioner.

7. Further, the learned counsel for the Petitioner states that the Assessee has filed a rectification application for the demand raised by Revenue for the Assessment Year 2009-10. He states that the Assessee had already filed the



rectification application on 10th February, 2020 which is pending adjudication till date. The Petitioner prays for a direction to be issued to the Respondent to dispose of the said application in a time bound manner. We accordingly direct the Respondent to dispose of the said rectification application within eight weeks in accordance with law.

8. With the aforesaid directions, the writ petition stands disposed of.

MANMEET PRITAM SINGH ARORA, J

MANMOHAN, J

SEPTEMBER 02, 2022

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