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

\+ W.P.(C) 10964/2022

LOUIS DREYFUS COMPANY INDIA PVT. LTD. (ERSTWHILE LOUIS DREYFUS COMMODITIES INDIA PVT. LTD.)

..... Petitioner

Through: Mr.S.Vasudevan and Mr.Karanjeet Singh, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr.Ajit Sharma, Sr.Standing Counsel for the Revenue.

% Date of Decision: 22nd July, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

JUDGMENT

MANMOHAN, J (Oral):

C.M.No.32021/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

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1. By way of the present petition, Petitioner seeks a direction to the Respondents to give effect to the ITAT orders in relation to the Assessment Years 2005-06, 2008-09, 2009-10 and 2011-12 and grant the refund due to the Petitioner along with applicable interest in terms of Section 244A of the Income Tax Act, 1961 (hereinafter referred to as the 'Act')

2. Learned counsel for the Petitioner states that the ITR filed by the Petitioner for the Assessment Years 2005-06, 2008-09, 2009-10 and 2011-12 were subject to tax scrutiny in terms of Section 143(3) of the Act wherein certain additions were made to the returned income in these years. He states that in appeals filed by the Petitioner, the Delhi Bench of Income-tax Appellate Tribunal deleted the additions made to the returned incomes.

3. Learned counsel for the Petitioner states that the Petitioner has made several representations to the Respondents for giving effect to the Appellate orders and grant the requisite refund along with the applicable interest. However, he states that the Respondents have not acted upon the same, despite the fact that the period for giving appeal effect in terms of Section 153(5) of the Act i.e. within three months from the end of the month in which Appellate orders are received by Respondent No. 3 has lapsed.

4. Issue notice.

5. Mr.Ajit Sharma, learned Senior Standing Counsel accepts notice on behalf of the Respondents.

6. Keeping in view the limited prayer made in the present writ petition, the same is disposed of with a direction to the Respondents to pass the appeal effect orders and issue consequential refunds, if any, along with applicable interest thereon within six weeks. This Court clarifies that it has

not commented on the merits of the controversy. The rights and contentions of all the parties are left open. List the matter for compliance on 12th October, 2022.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

JULY 22, 2022
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