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

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Date of Decision: 26.05.2023

+ **W.P.(C) 7428/2023**

M/S CTC GEOTECHNICAL PRIVATE LIMITED..... Petitioner

Through: Ms Vibhooti Malhotra, Adv.

versus

DEPUTY DIRECTOR F INCOME TAX
CPC BANGALORE & ANR.

..... Respondents

Through: Mr Vipul Agarwal, Sr Standing
Counsel with Mr Gibran Naudhad,
Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM Appl.28876/2023

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing.

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2. Issue notice.

2.1 Mr Vipul Agarwal, learned senior standing counsel, who appears on behalf of the respondents/revenue, accepts notice.

3. Given the directions that we propose to pass, Mr Agarwal says that he does not wish to file a counter-affidavit in the matter, and he will argue the matter based on the record presently available with the court.



3.1 Therefore, with the consent of the learned counsels for the parties, the writ petition is taken up for hearing and final disposal, at this stage itself.

4. Ms Vibhooti Malhotra, who appears on behalf of the petitioner/assessee, says that the principal grievance of the petitioner is that the refund dues *vis -a-vis* Assessment Year (AY) 2022-23 amounting to Rs.82,08,971/-, inclusive of interest under Section 244A of the Income Tax Act, 1961 [in short, "Act"], has been wrongly adjusted against illusory demand pertaining to Assessment Year (AY) 2009-10.

4.1 For this purpose, our attention has been drawn to intimation issued to the petitioner under Section 143(1) of the Act. At serial no.45 of this document, the adjustment towards the demand is pegged at Rs.49,47,077/- [See page 25 of the case paper].

4.2 To be noted, out of the said sum, Rs.47,10,751/-, according to the petitioner, is attributed to AY 2009-10.

5. The refund amount which is shown against serial no.44 of the very same document is Rs.82,08,971/-. Consequently, the net refundable amount, which is shown at serial no.46, was scaled down to Rs.32,61,893/-.

6. Ms Malhotra has cross-referenced the demand figure with the assessment order and the demand notice, which is found on pages 40 and 41 of the case file.

7. Ms Malhotra says that the petitioner has written several communications to the AO to reconcile the figure, and pass a speaking order with regard to the actual refund due for AY 2022-23.

8. Given these circumstances, the writ petition is disposed of, with a direction to the AO to treat the same as a representation, and pass a speaking order within eight (8) weeks from the date of receipt of a copy of



the judgement.

9. List the matter for compliance on 26.09.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 26, 2023/pmc

