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

% *Decision delivered on: 20.07.2023*

\+ **W.P.(C) 9542/2023 & CM APPL. 36511/2023**

B R ARORA AND ASSOCIATES PVT. LTD. ..... Petitioner
Through: Mr P. Roy Chaudhuri and Mr Gagan Gupta, Advs.

versus

DCIT, CIRCLE - 4(2), DELHI ..... Respondent
Through: Mr Sanjay Kumar, Sr Standing Counsel with Ms Easha Kadian and Ms Hemlata Rawat, Advs.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. Issue notice.

1.1 Mr Sanjay Kumar, learned senior standing counsel, accepts notice on behalf of the respondent/revenue.

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

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

3. Mr P. Roy Chaudhuri, who appears on behalf of the petitioner, says that the petitioner has two grievances.

3.1 First, that refund for Assessment Year (AY) 2010-11 pursuant to the order of the Income Tax Appellate Tribunal [in short, "Tribunal"] dated 23.12.2020 has been partially remitted. It is stated that the petitioner was entitled to refund of Rs.58,06,170/- along with statutory interest, whereas the amount refunded was only Rs.32,12,880/-.

3.2 Second, the amount refundable for AY 2020-21, i.e., Rs.4,14,950/- has been wrongly adjusted towards a non-existent demand for AY 2010-11.

4. Thus, in effect, the petitioner claims refund of Rs.30,08,240/- which is a sum total of the amount the petitioner is yet to be remitted after the partial refund i.e., Rs.25,93,290/- and the wrong adjustment made in AY 2020-21 of an amount equivalent to Rs.4,14,950/-.

5. It is the petitioner's case that several representations have been made in this behalf. In this context, reference is made to communications dated 12.11.2021, 17.11.2021, 25.12.2021, 25.01.2022 and 19.05.2022.

6. Mr Chaudhuri says that the petitioner has also filed a rectification application dated 06.06.2022, which has not been dealt with by the concerned officer as yet.

7. Given the aforesaid position, according to us, the best way forward would be to direct the concerned authority to deal with the rectification application dated 06.06.2022, at the earliest.

7.1 Mr Sanjay Kumar says that he cannot have an objection to a direction being issued in that behalf.

7.2 It is ordered accordingly.

8. The concerned authority will dispose of the rectification application dated 06.06.2022 at the earliest, though not later than six (6) weeks from the date of receipt of a copy of the judgment rendered today.

9. It is made clear that, in case refund is due, the said amount will be remitted within three (3) weeks of the order being passed by the statutory authority.

10. The writ petition is disposed of, in the aforesaid terms.

11. Parties will act based on the digitally signed copy of the judgment.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 20, 2023

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