

22.03.2024
PB
Sl. No.48.

WPA 6773 of 2024

Anjani Gold Pvt. Ltd.
Vs
Deputy Director of Income
Tax, CPC, Bengaluru & Ors.

Mr. Indranil Banerjee,
Mr. B. Sengupta.
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. A. Roy.
.....for the Income Tax.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned action of the respondent income tax authority concerned adjusting the alleged demand relating to assessment year 2012-13 from the refund of assessment year 2023-24. Petitioner submits tht the aforesaid action of adjustment is illegal on the face of it substantiated by relevant documents which is a part of the record as appears at page 61 of the writ petition from which it appears that the tax relating to assessment year 2012-13, has already been settled under the direct tax Vivad Se Biswas Act and in this regard, the Commissioner concerned has already issued certificate on 11th April, 2022 and as such no

demand arises relating to the said assessment year 2012-13, after the issuance of the aforesaid certificate being annexure P-6 to the writ petition and petitioner submits that the action of adjustment of demand relating to assessment year 2012-13, which has no existence, from the refund of assessment year 2023-24 as appears at page 71 of the writ petition on the face of it is illegal and not sustainable in law.

Considering the facts and circumstances of the case as appears from record annexed to the writ petition, I am of the view that no purpose will be served by keeping the writ petition pending and calling for affidavits in the matter in view of record annexed to the writ petition from which it appears that the impugned adjustment from the refund of assessment year 2023-24 which has been adjusted from the assessment year 2012-13 is illegal and it shall be refunded to the petitioner by the authority concerned within two weeks from the date of communication of this order.

Accordingly, this writ petition being WPA 6773 of 2024 is disposed of.

(Md. Nizamuddin, J.)

