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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-515-2024
DECIDED ON: 03.09.2024

VIJAY K. KAPOOR .....PETITIONER

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION CIRCLE I CHANDIGARH .....RESPONDENTS

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH.

Present: Mr. Alok Mittal, Advocate,
for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel,
for the respondents/Revenue.

SANJEEV PRAKASH SHARMA, J (ORAL)

1. The petitioner, by way of present writ petition, has prayed to quash the notice dated 02.10.2020 (Annexure P-4) under Section 154 of the Income Tax Act, 1961, for the Assessment Year 2015-16 and order dated 25.10.2020 for the Assessment Year 2015-16 along with the letter dated 12.12.2023 (Annexure P-19) under Section 245 of the Income Tax Act, 1961.

It has been further prayed that the respondents be directed to credit the TDS amounting to Rs.15,28,800/- which was available in the challan as balance, along with the refund of a sum of Rs.5,40,750/- of the Assessment Year 2020-21 which had been wrongly adjusted, vide impugned order dated 25.10.2020 (Annexure P-5).

2. Notices were issued in this case and during the pendency of the present writ petition, on 28.08.2024, this Court noticed that the respondent has granted the refund to the petitioner and rectification order under Section 154 has also been passed for allowing the refund. The said order has already been taken on record.

3. It is stated that as per Form 26AS, the amount of refund has been reflected at serial No.7 in the TRACES system relating to the Annual Tax Statement of the petitioner – Vijay K. Kapoor with PAN No. AIRPK2798L. Thus, we find that the relief as prayed by the petitioner stands already granted by the respondent and the present writ petition has been rendered infructuous.

4. However, learned counsel for the petitioner submits that while the amount has been shown as refunded, actual amount has not been transferred to his account.

5. Learned counsel for the respondent/Revenue points out that so far as the process of payment and action regarding refund of the amount is concerned, the same takes time and it is under process and directions have to be issued by the CPC at Bangalore for the purpose.

6. Faced with the aforesaid situation, we find that it would be apposite to direct the concerned CPC, Bangalore, to take steps for releasing of the amount as shown in Form 26AS in favour of the petitioner for the concerned Assessment Year and the same be deposited in his account expeditiously as early as possible, preferably within a period of two months from today.

7. Present writ petition stands disposed of in the aforementioned terms.

8. Pending miscellaneous application(s), if any, shall also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

03.09.2024
Lavisha

Whether speaking/reasoned *Yes/No*
Whether reportable *Yes/No*