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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-8654-2024 (O&M)
Date of Decision: 19.04.2024

Ranjit Singh
. . . . Petitioner

Vs.

Union of India and others
. . . . Respondents

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CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

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Present: Mr. R.K. Bajaj, Advocate
for the petitioner.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. This is a petition preferred by the petitioner seeking refund of Rs.80,000/- along with interest, as he submits that inadvertently the said amount of TDS was not reflected in his return. However, the same was reflected in Form 26AS for Assessment Year 2020-21, and despite of application moved by him, the refund has not been made. Aggrieved thereof, the present writ petition has been filed.

2. We find that in terms of Section 240 read with Section 245 of the Income Tax Act, 1961, a proper application has to be submitted to the authority who would pass an order adjudicating the claim. Keeping in view the provisions under Chapter XIX of the Act, we allow the petitioner to move appropriate application and direct the appropriate authority to decide the application within a period of two months. If the refund is payable, the same shall be paid as per the orders passed. If

still aggrieved, the petitioner will be always free to file appeal or take up appropriate remedy before the Court as per law.

3. Writ Petition stands ***disposed of***.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 19, 2024
Mohit goyal

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***