



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

135

CWP-31101-2024
Decided on : 19.11.2024

Kansal Profiles

... Petitioner(s)

Versus

Principal Commissioner of Income Tax,
Patiala and another

... Respondent(s)

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

PRESENT: Mr. Alok Mittal, Advocate
for the petitioner(s).

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Short prayer made by the petitioner is that the order passed regarding the refund dated 29.03.2019 in appeal, whereby, the additions were set-aside, has not been given effect and the refund has not been released.
2. Learned counsel for the petitioner submits that the assessee has filed a representation dated 05.08.2024, which has remained unanswered and he may be satisfied if the respondents are directed to decide the representation in a time bound manner.
3. At this stage, Mr. Saurabh Kapoor, Sr. Standing Counsel with Ms. Pridhi Sandhu, Jr. Standing Counsel, accepts notice on behalf of the respondents and submits that he would not have any objection, if the directions are issued by this Court to the Income Tax Officer, Ward-1, Mandi Gobindgarh, to decide the representation.
4. We, accordingly, dispose of this writ petition with direction to



the respondent to decide the representation/letter dated 05.08.2024, by passing the speaking order. If the refund is required to be released in terms of the order passed in the appeal, same shall be released along with interest, as required under the Act. The order shall be passed preferably within a period of one month.

Misc. application(s), if any, also stands disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 19, 2024
J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*