$~8

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

\+ W.P.(C) 634/2024 & CM APPL. 8918/2024 (Document & Facts/Direction)

MITSUBISHI ELECTRIC INDIA PRIVATE LIMITED
..... Petitioner

Through: Mr. Manuj Sabharwal and Mr. Sudip Lodh and Ms. Shalini, Advs.

versus

DEPUTY COMMISSIONER OF INCOME-TAX CIRCLE 16(1), DELHI & ORS. ..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC with Mr. Parth Semwal, Ms. Nupur Sharma, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

<u>O R D E R</u>

% **14.02.2024**

1. Bearing in mind the limited nature of the controversy which stood raised and which pertained to the claim for refund emanating from the common order dated 29 September 2022 passed by the Income Tax Appellate Tribunal ["**ITAT**"], pursuant to which the petitioner became entitled for refund for Assessment Year ["**AY**"] 2016-17, AY 2017-18 and AY 2018-19, we had called upon Mr. Maratha to take appropriate instructions from the Assessing Officer ["**AO**"].

2. Today, Mr Maratha has submitted that the petitioner would have to apply for the refund being processed in Form No.26B by virtue of the provisions made in Rule 31A(3A) of the Income Tax

Rules, 1962 [“**Rules**”].

3. We find ourselves unable to sustain that submission bearing in mind the plain language of Section 240 of the Income Tax Act, 1961 [“**Act**”] and which when speaking of refunds pursuant to orders passed in appeal contemplates the “*amounts being released to the assessee without him having to make any claim in that behalf*”.

4. Mr. Sabharwal has also alluded to the practical aspects pertaining to applying in Form 26B and which according to him, would additionally require the assessee to amend his Tax Deducted at Source [“**TDS**”] Return for the concerned AYs.

5. In view of the aforesaid, we direct the AO to invite the assessee to resolve all issues and to ensure that the refunds are duly released within a period of three weeks from today. The assessee may render cooperation in this respect.

6. Accordingly, the petition stands disposed of along with the pending application.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 14, 2024/p