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

\+ W.P.(C) 4627/2023

MS. PADMARANI KAPALA ..... Petitioner

Through: Mr. Nitin Kanwar, Mr. Monik Ghai, Mr. Sharad Agarwal and Mr. Ashish Singh, Advocates

versus

PR. COMMISSIONER OF INCOME TAX (CENTRAL), DELHI- 1 AND ANR. & ANR. ..... Respondents

Through: Mr. Aseem Chawla, Sr. SC with Ms. Pratishtha Chaudhary, Mr. Naveen Rohilla and Ms. Naincy Jain, Advocates

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\+ W.P.(C) 4755/2023

MS. PADMARANI KAPALA ..... Petitioner

Through: Mr. Nitin Kanwar, Mr. Monik Ghai, Mr. Sharad Agarwal and Mr. Ashish Singh, Advocates

versus

PR. COMMISSIONER OF INCOME TAX CENTRAL CIRCLE-1 AND ANR. ..... Respondents

Through: Mr. Aseem Chawla, Sr. SC with Ms. Pratishtha Chaudhary, Mr. Naveen Rohilla and Ms. Naincy Jain, Advocates

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\+ W.P.(C) 5026/2023

MS. PADMARANI KAPALA ..... Petitioner

Through: Mr. Nitin Kanwar, Mr. Monik Ghai, Mr. Sharad Agarwal and Mr. Ashish Singh, Advocates

versus

PR. COMMISSIONER OF INCOIVIE TAX & ANR. ..... Respondents

Through: Mr. Aseem Chawla, Sr. SC

with Ms. Pratishtha Chaudhary,
Mr. Naveen Rohilla and Ms.
Naincy Jain, Advocates

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

O R D E R

% **31.05.2024**

1. Pursuant to the last order passed, Mr. Chawla, learned counsel appearing for the respondents has on instructions, stated as follows. We are firstly apprised that the refund computation for Assessment Year ["**AY**"] 2007-08 as determined in terms of the Direct Tax Vivad se Vishwas Act, 2020 ["**DTVSV Act**"] has been duly quantified at INR 95,13,982/-. In so far as the deductions made and the claim of interest is concerned, the same can be addressed in appropriate proceedings referable to Section 154 of the Income Tax Act, 1961 ["**Act**"] bearing in mind the following facts.

2. We take note of the position which emerges from the record with the petitioner contending that she was entitled to a refund of INR 98,07,009/-. As we view the computation order, we find ourselves unable to discern any details which may indicate the reasons underlying deductions or a failure to provision for interest on account of delayed disbursal. In view of the above and since a computational exercise is liable to be undertaken we accord liberty to the writ petitioner to move an appropriate application under Section 154 of the Act. The competent authority while examining that application will address both the aspect of deduction as well as the claim of interest which stands raised.

3. We also take note of the disclosure made by the respondents

and where they state that directions for release of jewellery have already been passed and that the Investigation Unit shall assign a date of opening of the strong room which shall be duly communicated to the petitioner-assessee. We only direct the respondents to ensure that the aforesaid is done with due despatch.

4. We had also in our last order noticed the issue pertaining to the claim of interest under Section 132B(4a) of the Act. The said demand for refund arose from an order passed in appeal on 31 May 2016 pertaining to AY 2012-13. From the disclosure as made by Mr. Chawla today, we find that although the refund amount has been quantified, it is unclear whether the same includes the interest under Section 132B (4a) of the Act.

5. In view of the aforesaid, we direct the concerned authority to draw a computation order which shall deal with the amount refundable to the petitioner pursuant to the order passed in appeal on 31 May 2016 as also the claim for interest in terms of Section 132B (4a) of the Act. The aforesaid computation be provided within a period of two weeks from today. If the petitioner have any grievance with respect to said computation, it shall be open to it to take recourse to such remedies as may be permissible in law.

6. Subject to the aforesaid observations, these writ petitions shall stand disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 31, 2024

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