$~51

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

\+ W.P.(C) 5497/2024

CORE DIAGNOSTICS PRIVATE LIMITED ..... Petitioner

Through: Mr. Amit Goel, Adv.

versus

INCOME TAX DEPARTMENT & ORS. ..... Respondents

Through: Mr. Sanjay Kumar & Ms. Easha, Advs.

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

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

% **13.05.2024**

<u>CM APPL.28463/2024 (6 Days Delay in C.A.)</u>

Bearing in mind the disclosures made, the delay of 06 days in filing the counter affidavit is condoned.

The application shall stand disposed of.

<u>W.P.(C) 5497/2024</u>

1. This writ petition has been preferred seeking the following reliefs:-

> "a) writ, order or direction in the nature of mandamus directing, commanding and requiring the Respondents to pay to the Petitioner income tax refund amounting to Rs. 4,53,20,198/- for the Assessment Year 2022-23 after accounting for TDS credit of Rs. 4,53,20,198/- shown in intimation u/s 143(1) of the Act and income tax refund amounting to Rs. 3,68,54,725/- for the Assessment Year 2023-24 after accounting for TDS/TCS credit of Rs. 3,68,54,725/- shown in intimation u/s 143 (1) of the Act, along with interest;
>
> b) pass/grant such order/relief and further orders/reliefs in favour of the Petitioner and against the Respondents as this Hon'ble Court may deem just and proper in the facts and circumstances of the present case."

2. The principal grievance is with respect to the respondents

having failed to process the refunds which were due to the petitioner for Assessment Year ["**AY**"] 2022-2023 and AY 2023-24.

3. From the counter affidavit which has been tendered in these proceedings, we note that the respondents do not principally dispute the claim for refund. However, it was submitted that since at the relevant point in time, the jurisdictional Assessing Officer ["**AO**"] had not been accorded the functionality to dispose of Section 154 applications under Income Tax Act, 1961 ["**Act**"], it is the aforesaid factor alone which has led to a delay in attending to the application for refund.

4. Mr. Kumar, learned counsel, on instructions, states that now that the jurisdictional AO stands duly empowered to deal with the rectification applications, it would make all endeavour to attend to the pending refund prayers and dispose them of with due expedition and preferably within a period of eight weeks. The statement so made is recorded and accepted.

5. We, consequently, dispose of the writ petition in light of the statement noticed above. We, additionally, provide that the jurisdictional AO while quantifying the amount refundable shall also bear in mind the statutory interest, if any, which may be payable.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 13, 2024/neha