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

+ W.P.(C) 11564/2023

KANIKA CHAWLA

.....Petitioner

Through: Mr. Vivek Bansal, Mr. Inder Paul Bansal, Mr. Vishal Chechi and Ms. Pooja Rani, Advocates for petitioner/applicant.

versus

INCOME TAX OFFICER, WARD 45(1), NEW DELHI
& ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar and Mr. Rishabh Nangia, JSCs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **20.11.2024**

CM APPL. 67576/2024 (for directions)

1. The petitioner has filed the present application *inter alia* stating that the direction issued by this Court in terms of judgment dated 13.08.2024 has not been complied with and the refund has not been processed.
2. Mr. Rai, the learned counsel appearing for the Revenue states that refund was processed and also issued. However, it was returned back as there was a mis-match with the petitioner's Permanent Account Number (PAN) number and her bank account. In this regard, it is relevant to refer to paragraph 3 of the writ petition, which is set out below:



“3. That the Petitioner got married in the month of February, 2008 and her surname was changed from ‘Chawla’ to ‘Bhasin’. The new PAN of the Petitioner is AXKPB5100D and the petitioner has thereafter been regularly filing her returns under this PAN. That the present savings account of the Petitioner is with HDFC Bank, Defence Colony Market Branch, New Delhi having account number 50100120850824 and the IFSC code for the same is HDFC0004113. Since, the Petitioner is presently operating the abovementioned bank account with HDFC Bank, therefore, it would be the earnest prayer of the Petitioner that the Respondents may also be directed to remit the refund claimed in this writ petition in this account only.”

3. The aforementioned paragraph sets out the PAN number of the petitioner as well as her bank account.
4. The Revenue is directed to process the refund in the said bank account as mentioned in paragraph 3 of the petition, which this Court is informed is linked to petitioner’s PAN number AXKPB5100D, within a period of eight weeks.
5. If any rectifications are required to be carried out in the records of the Revenue, the respondent shall do so on the strength of this order.
6. The application is disposed of in the above said terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 20, 2024

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[Click here to check corrigendum, if any](#)