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

\+ W.P.(C) 10009/2019 & CM APPL. 43975/2019

M/S. LG ELECTRONICS INDIA PVT. LTD...... Petitioner

Through: Mr. Ankul Goyal, Advocate.

versus

THE INCOME TAX OFFICER, & ORS ...... Respondent

Through: Mr. Sanjay Kumar, Sr. Standing Counsel.

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

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

% **01.05.2024**

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

> "(a). Issue a writ of mandamus or any other appropriate writ directing the First Respondent to manually release the refund of INR 52,86,72,225 along with applicable interest, till the date of issuance of refund, for Assessment years 2005-06 to 2011-12;
>
> (b). Hold that the Guidelines issued under the CPC Scheme of 2013 and more specifically in terms of Rule 31A(5) which are contrary to the specific statute are illegal and void liable to be struck/amended/read down;
>
> (c). Hold that there is no requirement for an assessee claiming refunds arising on appeal, in terms of section 240 of the Income Tax Act, 1961, to make any claim in Form 26B; and
>
> (d). Pass such other orders which this Hon'ble Court may deem fit and proper on the facts and in the circumstances of the case."

2. We have by a separate decision rendered today *inter partes* disposed of various writ petitions requiring the jurisdictional Assessing Officer ['**AO**'] to reconsider the applications for stay of outstanding demands bearing in mind the observations rendered therein.

3. In view of the above, the issue of refund as claimed in the

instant writ petition would have to await the fresh decision which the AO would now take in light of our judgment rendered on those writ petitions.

4. We, accordingly, dispose of the present writ petition by providing that the aspect of refund shall be taken up by the jurisdictional AO and evaluated afresh after the issue of stay of demand is finally decided in accordance with the directions issued in W.P. (C) 9996/2019 and other connected writ petitions.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 01, 2024/RW