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

\+ W.P.(C) 1534/2024

MULTIPLEX CAPITAL LIMITED .....Petitioner

Through: Ms. Ashwini Chandrasekharan and Ms. Priyanbka Rathi, Advs.

versus

INCOME TAX OFFICER WARD 17 -1 NEW DELHI ANR. .....Respondents

Through: Mr. Abhishek Maratha, Sr. Standing Counsel with Mr. Apoorv Agarwal, JSC and Mr. Parth Samwal, JSC with Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Nimit Saigal, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **30.07.2024**

1. The writ petitioner had approached this Court seeking refund of a sum of INR 48,43,057/- which according to it had been unjustifiably adjusted against demands pertaining to Assessment Years [“**AY**”] 2010-11 and 2011-2012. It was the case of the writ petitioner that the demands so created for the aforenoted AYs had been duly securitized in terms of the Central Board of Direct Taxes [“**CBDT**”] Circular which applies and 20% of the outstanding demands having been duly deposited.

2. Pursuant to notices issued on the instant writ petition the respondents have accepted the aforesaid position as would be evident from a reading of paras 25 to 28 of the counter affidavit which are extracted hereinbelow:

"**(25)** That the contents of Para 25 are denied as false and incorrect. Moreover, it is submitted that manual Order for the A.Y 2006-07 was passed on 05.06.2023 determining a refund of Rs. 22,02,999/-. And once the order is uploaded manually by the AO and accounting is closed by the CPC, refund determined if any is issued by the CPC after giving intimation to the assessee u/s 245 of the Act.

(26) That the contents of Para 26 are denied as false and incorrect. Moreover, it is submitted that manual Order for the A.Y 2006-07 was passed on 05.06.2023 determining a refund of Rs. 22,02,999/-. And once the order is uploaded manually by the AO and accounting is closed by the CPC, refund determined if any is issued by the CPC after giving intimation to the assessee u/s 245 of the Act.

(27) That the contents of Para 27 are denied as false and incorrect. Moreover, it is submitted that for the A.Y 2011-12, as seen from the ITBA Portal there was demand of Rs. 10,97,720/- raised u/s 147 of the Act and demand of Rs. 5,04,909/- has been raised by CPC u/s 220(2) of the Act. Therefore, the assessee is factually wrong in claiming that no demand existed for the A.Y 2011-12.

(28) That the contents of Para 28 are denied as false and incorrect. Moreover, it is submitted that once the order is uploaded manually by the AO and accounting is closed by the CPC, refund determined if any, is issued by the CPC. Adjustment of refunds, if any is done by the CPC after giving intimation to the assessee u/s 245 of the Act. Intimations are computer generated and do not bear digital signatures."

3. In view of the aforesaid position we direct the respondents to complete the exercise for release of refund within a period of six weeks from today.

4. With the aforesaid observation, this petition shall stand disposed of.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 30, 2024/ns