$~98

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

\+ W.P.(C) 14140/2024

TECHNO TREXIM (INDIA) PRIVATE LIMITED .....Petitioner

Through: Mr. Vivek Bansal and Mr. Vishal Chechi, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25 (1), NEW DELHI & ORS. .....Respondents

Through: Mr. Ruchir Bhatia, SSC and Mr. Anant Mann, JSC for respondents.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% 07.10.2024

CM APPL. 59241/2024

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 14140/2024

3. The petitioner has filed the present writ petition *inter alia* praying as under:

> "a) issue a writ of and/or order and/or directions in the nature of mandamus directing the respondents to pass the requisite appeal effect orders and grant of consequential refund amounting Rs. 22,58,000 along with upto- date applicable interest under sections 244, 244A & 244A(1) r.w.s 240 of the Act and ;"

4. The petitioner had filed a return of income for the assessment year 2017-18 on 29.10.2017. The petitioner's return was picked up for scrutiny and a notice under Section 143(2) of the Income Tax Act, 1961 (hereafter *the Act*) was issued on 14.08.2018. The said proceedings culminated in an

assessment order dated 31.12.2019, which was passed under Section 143(3) of the Act. The petitioner had returned an income of ₹29,03,760/-. As against the said amount, the petitioner's income was assessed at ₹1,20,74,440/-, after disallowing the expenditure of ₹86,56,880/- under Section 14A of the Act and ₹5,13,800/- on account of interest of TDS.

5. The petitioner appealed the said assessment order before the Commissioner of Income Tax (Appeals), National Faceless Appellate Centre, Delhi [hereafter *CIT (A) NFAC, Delhi*], which was partly allowed, and the additions made by the Assessing Officer were deleted. The petitioner's grievance is that the order dated 08.12.2023, passed by the CIT(A) NFAC, Delhi, has not been given effect to and, therefore, the petitioner has not received the refund due along with the applicable interest.

6. The learned counsel appearing for the Revenue states, on instructions, that the concerned Officer shall pass an order giving effect to the appellate order dated 08.12.2023 and process the petitioner's refund along with the applicable interest within a period of eight weeks from today.

7. In view of the said statement, no further orders are required to be passed, except to record that the respondents shall be bound down by the said statement made on their behalf.

8. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 07, 2024
'A'

Click here to check corrigendum, if any