



CWP-15065-2025

**142 IN THE PUNJAB AND HARYANA HIGH COURT
AT CHANDIGARH**CWP-15065-2025
Decided on:10.07.2025

Kandi Friends Educational Trust

.... Petitioner

versus

Deputy Commissioner of Income Tax and another

.... Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**Present: Mr. Nikhil Goyal, Advocate
for the petitioner.Mr. Vaibhav Gupta, Standing Counsel
for Income Tax Department.

Lisa Gill, J. (Oral)

Prayer in this writ petition is for quashing adjustment order dated 27.01.2025 (Annexure P-8).

2. Learned counsel for the respondent has produced a copy of order dated 24.02.2025 wherein it is specifically stated as under:

- “2. On verification, it is found that the outstanding demand of the assessee is wrongly shown on ITBA portal. To rectify the same, a copy of appeal effect is being made to reduce the wrong demand being shown on the system.
3. Considering the assessee's request dated 27.08.2024, appeal effect to the order under Section 250 has already been passed dated 02.01.2025 resulting the balance tax payable at Rs.Nil.
4. Further, on verification, it is found that the refund of Rs.54,40,689/- (for A.Y. 2013-14) was wrongly adjusted in A.Y. 2007-08.”



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3. It is submitted that necessary rectification has been carried out. Amount of Rs.54,40,689/- is the refundable amount. An intimation in this regard has been sent to the petitioner and respondent No.2. Necessary refund will be released by respondent No.2.
4. In view of the above, this writ petition is disposed of as infructuous with liberty to the petitioner to raise the demand for interest in accordance with law, if so advised. It is expected that necessary refund shall be made expeditiously and definitely within a period of two months.
5. Copy of this order be conveyed to respondent No.2.

(LISA GILL)
JUDGE

10.07.2025
sonia

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/non-speaking?	Yes/No
Whether reportable?	Yes/No