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

\+ W.P.(C) 16475/2024 and CM APPL. 69481/2024

GUNJAN KAWATRA .....Petitioner

Through: Petitioner in person.

Versus

INCOME TAX OFFICER WARD NO 33 (5) DELHI .....Respondent

Through: Mr Siddharth Sinha, senior standing counsel with Ms Anuja Pethia, Mr Srikant Singh and Ms Anu Priya Minz, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

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

% **26.03.2025**

1. The petitioner has filed the present petition, *inter alia,* praying as under:

> "1. Issue orders under Article 226 of the Constitution of India to direct the Income Tax authorities to implement the orders of the ITAT in appeal No.5916/Del/2019 as well as delete the demand, of which the notice is not uploaded online since 2019.
>
> 2. Issue orders to direct the Income Tax Authorities to release the refund(s) wrongly withheld by them along with interest in favor of the Petitioner.
>
> 3. Issue orders to duly compensate the Petitioner for having had to face mental torture and monetary loss at hands to the income Tax authorities."

2. As is apparent from the relief sought in the present petition, the petitioner's grievance is two-fold. First, that the order passed by the Income Tax Appellate Tribunal [**ITAT**] in ITA no.5916/Del/2019 has not been implemented and the demand, which was deleted continues to be reflected as outstanding. And second, that the Income Tax Authorities have failed to release the refund due to the petitioner.

3. The petitioner, who appears in person, has referred to the order dated 27.10.2022 passed by the learned ITAT in ITA No.5916/Del/2019, whereby the appeal preferred by the petitioner was allowed. A plain reading of the said order indicates that the petitioner had challenged an order dated 21.05.2019 passed by the learnedCommissioner of Income Tax (Appeals)-11 [**CIT(A)**] confirming the penalty of ₹1,66,504/-, which was imposed under Section 271(1)(c) of the Income Tax Act, 1961 [**the Act**] in respect of Assessment year [**AY**] 2015-16.

4. The operative part of the order dated 27.10.2022 passed by the learned ITAT in the aforementioned appeal reads as under:

> "5. That being the factual position emerging on record, the assessee should not be visited with penalty under section 271(1)(c) of the Act. Accordingly, I delete the penalty imposed. The impugned order of learned Commissioner (Appeals) is hereby set aside."

5. There is no ambiguity in the aforesaid order passed by the learned ITAT and the penalty imposed on the petitioner has been set aside. Thus, the portal was required to be updated to not reflect the penalty upheld by the learned CIT(A).

6. The Revenue has filed the counter affidavit affirming that the portal now no longer reflects the outstanding penalty, which has since been deleted.

7. Insofar as the petitioner's claim for refund is concerned, the Revenue has filed a screenshot of the web portal. The learned counsel for the Revenue has drawn the attention of this court to the Row at C7.1 of the annexure attached to the order dated 30.12.2024, which reflects an amount of ₹1,57,027/-. It is contended on behalf of the Revenue that the said refund is due and payable to the petitioner and the same would be disbursed in accordance with law.

8. The learned counsel for the Revenue further submits that there was another assessment order passed for the AY 2015-16, which has not been challenged by the Assessee and her, essential, grievance arises from the said order. He has drawn the attention of this court to the order dated 23.12.2019 in respect of AY 2015-16.

9. He also submits that the petitioner had filed a writ petition [being W.P.(C) 721/2020] impugning the said order, which was dismissed by an order dated 20.01.2020.

10. We do not consider it apposite to examine any controversy relating to the said assessment order in this petition, considering that the reliefs sought by the petitioner is for implementation of the order passed by the learned ITAT and for grant of refund. As noted above, the said grievances stand addressed.

11. We, however, direct the concerned officer to process the petitioner's claim for refund and disburse the amount due to the petitioner in accordance with law as expeditiously as possible and preferably within a period of four weeks from date. In the event, the Revenue seeks to adjust the refund amount against any other outstanding liability, this order will not preclude the Revenue from doing so. However, the concerned officer shall ensure that the same is done in accordance with law.

12. The petition is disposed of in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 26, 2025
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Click here to check corrigendum, if any