**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

295

**CWP-6897-2025 (O&M)
Date of Decision: 25.02.2026**

Conjoint Healthcare Private Limited .....Petitioner

Versus

Income Tax Officer and another .....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present: Mr. Nikhil Goyal, Advocate
for the petitioner (through V.C).

Mr. Ranvijay Singh, Senior Standing Counsel with
Ms. Nikita Garg, Advocate and
Mr. Vidul Kapoor, Advocate for respondent No.1.

Ms. Urvashi Dhugga, Senior Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel for CPC with
Ms. Kavita, Advocate for respondent No.2.

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LISA GILL, J.(Oral)

1. Prayer in this writ petition is for setting aside intimation dated 03.03.2025 (Annexure P-9) re-adjustment of refund of Rs.42,62,860/- for the Assessment Year 2024-25 against the outstanding demand for Assessment Year 2022-23 by respondent No.2. There is further prayer for directing the respondents to release the abovesaid amount which has statedly been illegally and arbitrarily adjusted against the outstanding demand of Assessment Year 2022-23.

2. It is pointed out that while issuing notice of motion on 11.03.2025, contentions on behalf of petitioner were noted as under:

> "*The petitioner (Conjoint Healthcare Private Limited) impugns the intimation dated March 03, 2025, whereby, subject to Section 245 (2) of the Income Tax Act, 1961 (1961 Act), the Central Processing Centre, Bengaluru, has informed that refund due to it, for the assessment year 2024-25 (Rs.42,62,860/-), had since been adjusted against the outstanding dues as regards the assessment year 2022-23.*
>
> *Learned counsel for the petitioner submits that the adjustment, indicated above, was carried out after intimation to the petitioner under Section 245 of the 1961 Act, on February*

> *10, 2025, which was duly responded to on March 03, 2025 (P-8). He asserts that, in fact, the petitioner had filed an appeal against the demand (Rs.1,05,80,070/-) for the year 2022-23, raised vide notice dated Mach 27, 2024, under Section 246A of the 1961 Act, and the same is pending. And, on payment of Rs.5,00,000/- on May 08, 2024, rest of the demand (Rs.1,00,80,070/-) had since been stayed by the Assessing Officer on September 20, 2024 (P-4). Thus, under no conceivable circumstances, the authority could still adjust the refund the petitioner was entitled to against the outstanding dues for the assessment year 2022-23.*"

3. Learned counsel for respondent-department had earlier informed the Court that authorities have raised a ticket with the Central Processing Centre, Bengaluru and the matter is being processed and is at an advanced stage. Matter had been adjourned to enable learned counsel for respondent to apprise the Court of final outcome of the said proceedings.

4. Learned counsel for petitioner submits that amount in question has still not been released despite the raising of ticket.

5. Keeping in view facts and circumstances as above and the specific stand of the department that the ticket has been so raised, respondent No.2 is directed to take necessary steps in this regard and the refund be made expeditiously and definitely within a period of two months. In respect to claim, if any *qua* interest, liberty is granted to the petitioner to raise it in accordance with law, if so advised.

6. Writ petition is accordingly disposed of.

7. Pending application(s), if any, is/are disposed of.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

25.02.2026
Rajeev (rvs)

Whether speaking/reasoned Yes/No
Whether reportable Yes/No