



Sr.No.	Date	Orders
		<p>IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ W.P.(C) 8200/2006</p> <p>M/S. GOETZE INDIA LTD. Petitioner Through: Mr.Ganesh, Sr. Adv. with Mr.Ashish Mohan, Ms.Geetanjali Mohan & Ms.Damandeep, Advs.</p> <p>versus</p> <p>COMMISSIONER OF INCOME TAX CEN Respondent Through: Mr.R.D. Jolly, Mr.Ajay Jha, Advs.</p> <p>CORAM: HON'BLE MR. JUSTICE T.S.THAKUR HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA</p> <p><u>ORDER</u> % 16.05.2006</p> <p>Issue rule. With consent the petition has been heard for final disposal.</p> <p>Section 245 of the Income Tax Act, 1961 provides for set off of a refund due to the assessee against his tax liability. The petitioner's grievance in the present writ petition is that it had in terms of an application dated 17th April, 2006, prayed for set off of refund due to it for the assessment years 1987-1988 to 1988-1989 and 1993-1994 to 1997-1998 against tax liability for the assessment year 2003-2004. No orders have, according to the petitioner, been passed in the said application by the Commissioner before whom the same was made. The petitioner has, in that view, prayed for a <i>mandamus</i> directing the respondents to grant the refund with interest or to adjust/set off the said amount against demand raised against the petitioner for the</p>



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		<p>assessment year 2003-2004.</p> <p>When the matter came up before us for admission yesterday, Mr. Sabharwal was asked to take instructions and to make his submissions. Mr. Jolly, learned counsel appearing for the respondents today submits that although the application referred to above has been filed by the petitioner, the respondents would require at least six months time to pass an appropriate order in accordance with law on the same. He further states that till such time, an order on the said application is passed by the Commissioner of Income Tax, no coercive steps shall be taken by the respondents for recovery of the amount payable by the petitioner for the assessment year 2003-2004. In the light of that statement, we see no difficulty in disposing of the present writ petition with appropriate directions. We, accordingly, dispose of this petition with the direction that the Commissioner of Income Tax shall, within a period of six months from today, consider the request made by the petitioner for refund/set off of the amount for the assessment years mentioned earlier. In case the Commissioner declines to grant the refund or set off as claimed by the petitioner, he shall pass a speaking order and communicate the same to the petitioner to enable the petitioner to seek appropriate redress against it. We further direct that for a period of six months and till such time the Commissioner passes an order as directed, the respondents shall not take any coercive steps against the petitioner for recovery of the</p>



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		<p>amount payable by it in connection with the assessment year 2003 2004.</p> <p>No costs.</p> <p>DASTL</p> <p>MAY 16, 2006 ga</p> <p>T.S. THAKUR, J</p> <p>SHIVNARAYAN DHINGRA, J</p>