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

+ **W.P.(C) 3246/2017**
 + **W.P.(C) 3247/2017**
 + **W.P.(C) 3248/2017**

**WOODWARD INDIA PRIVATE LIMITED (FORMERLY KNOWN AS
 WOODWARD GOVERNOR INDIA LTD.) THROUGH ITS DIRECTOR**
 Petitioner.

Through: **Mr. Piyush Kaushik, Advocate.**

versus

**ADDITIONAL COMMISSIONER OF INCOME TAX, SPECIAL RANGE
 - 9, NEW DELHI** Respondent

Through: **Mr. Asheesh Jain, Sr. Standing
 Counsel, with Mr. Vikrant
 A.Maheshwari, Advocate and
 Mr. S.R. Kaushik, Addl. CIT, Special
 Range-9.**

**CORAM: JUSTICE S.MURALIDHAR
 JUSTICE PRATHIBA M. SINGH**

ORDER
24.08.2017

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1. Mr. Piyush Kaushik, learned counsel for the Petitioner pointed out that although cheques were issued by the Income Tax Department ('Department') for the refund due for Assessment Years (AYs) 2005-06 and 2006-07 for the sums of Rs.51,85,752/- and Rs. 23,95,365/- respectively, both the cheques were dishonoured when presented for payment. It is further pointed out that the appeal effect orders for these two AYs, copies of which



have been shown to the Court, are dated 15th January, 2016 (for AY 2005-06) and 18th January 2016 (for AY 2006-07), but were actually served upon the Petitioner Assessee only on 31st July, 2017.

2. Mr. Kaushik further points out that after 1st April, 2017 in terms of Section 244A (1A) of the Income Tax Act an additional 3% interest is payable as a result of the delay in issuing the appeal effect order. As regards the refund for AY 2007-08, he points out that the question of any appeal effect order being issued does not arise. The said refund is yet to be paid to the Petitioner.

3. Mr. Asheesh Jain, learned Senior Standing counsel for the Department, on instructions, from Mr. S.R. Kaushik, Additional Commissioner of Income-Tax (Addl. CIT), Special Range-9, New Delhi who is present in court, assures the court that

(i) Upon Mr. Kaushik, the learned counsel for the Petitioner furnishing to the Addl. CIT on or before 28th August 2017, the calculation of the exact refund amount and interest amount due and payable to the Petitioner for the three AYs in question, up to and inclusive of 31st August 2017, the cheques for the said amounts will be issued and delivered to the Petitioner on that date, i.e. 31st August, 2017 itself.

(ii) In order to obviate any difficulty as far as encashment of cheques is concerned, a duly authorised representative of the Department will accompany the authorised representative of the Petitioner to the bank



concerned to ensure that cheques are encashed and the amounts are duly credited to the Petitioner's account.

4. In view of the above assurance, no further directions are called for.

5. List on 5th September, 2017 for reporting compliance.

6. *Dasti* under the signature of Court Master.

A handwritten signature in black ink, appearing to be 'S. Muralidhar'.

S. MURALIDHAR, J.

A handwritten signature in black ink, appearing to be 'Prathiba M. Singh'.

PRATHIBA M. SINGH, J.

AUGUST 24, 2017

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**WOODWARD INDIA PRIVATE LIMITED (FORMERLY
KNOWN AS WOODWARD GOVERNOR INDIA LTD.)**

THROUGH: ITS DIRECTOR Petitioner

Through: Mr.Piyush Kaushik, Advocate.

Versus

**ADDITIONAL COMMISSIONER OF INCOME TAX,
SPECIAL RANGE-9, NEW DELHI**

..... Respondent

**Through: Mr.Asheesh Jain, Sr.Standing
Counsel.**

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

07.09.2017

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1. The learned counsel for the Petitioner informs the Court that the refund amount together with interest due has been received. In that view of the matter, no further directions are called for.

2. The petitions are disposed of.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 07, 2017

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