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

\+ W.P.(C) 2738/2020

AGILENT TECHNOLOGIES INDIA PRIVATE LIMITED ..... Petitioner
Through Mr. Vishal Kalra with Mr. S.S. Tomar and Mr. Surabhi S., Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(2), NEW DELHI & ANR. ..... Respondents
Through Mr. Raghvendra Singh with Ms. Esha Kadian and Ms. Ankita Prakash, Advocates

% Date of Decision: 13th March, 2020.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MS. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

1. Present writ petition has been filed seeking refund of Rs. 1,27,09,392/- comprising refund amounting to Rs. 64,63,043 and interest thereon amounting to Rs. 62,46,348/- calculated upto March 2020 due to the petitioner for Assessment Year 2004-05.

2. Learned counsel for the petitioner submits that the respondents have arbitrarily withheld the refund determined in pursuance to the order of the ITAT, which was further upheld by this Court, without there being any cogent reasons for the same.

3. Learned counsel for the petitioner also relies upon the judgment passed by a Coordinate Bench of this Court in ***Maple Logistics (P.) Ltd. Vs. Principal Chief Commissioner of Income Tax, 2019 SCC OnLine Del 10961*** and ***Ericsson India Private Limited Vs. Additional Commissioner of Income Tax, Special Range-3, New Delhi & Anr., W.P.(C) 10373/2019 dated 18th February, 2020*** wherein one of us (Sanjeev Narula, J.) was a member of the Bench.

4. Issue notice.

5. Mr. Raghvendra Singh, Advocate accepts notice on behalf of respondents. He states that the refund orders shall be issued shortly.

6. As the amount due to be refunded is substantial and there is no justification in not granting the refund to the petitioner, we direct the respondents to refund the amount due to the petitioner for the Assessment Year 2004-05 along with interest applicable within six weeks from today.

7. With the aforesaid directions, present writ petition stands disposed of. List for compliance on 8th May, 2020.

MANMOHAN, J

SANJEEV NARULA, J

MARCH 13, 2020
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