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

+ W.P. (C) 4565/2020 & CM APPLs.16502-16503/2020

M/S BT INDIA PRIVATE LIMITED ..... Petitioner  
 Through: Mr.Deepak Chopra with Ms.Akansha  
 Agarwal, Abhimanyu Chopra,  
 Ms.Manasvini Bajpai and Mr.Ankul  
 Goyal, Advocates.

versus

THE ASSISTANT COMMISSIONER  
 OF INCOME-TAX & ANR. .... Respondents  
 Through: Mr.Abhishek Maratha, Advocate for  
 R-1.

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Date of Decision: 27<sup>th</sup> July, 2020

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

**J U D G M E N T**

**MANMOHAN, J: (Oral)**

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.
2. It is pertinent to mention that the present writ petition has been filed challenging the proceedings initiated against the petitioner vide notice dated 09<sup>th</sup> May, 2020 under Section 245 of Income Tax Act, 1961 (hereinafter



referred to as ‘the Act’) and to refund Rs.2,69,04,670 payable on finalisation of the income tax return for the assessment year 2018-19 along with applicable interest. Petitioner further prays that a direction be issued to the respondents to dispose of the rectification applications and /or the pending proceedings for the previous assessment years.

3. Learned counsel for petitioner states that the tax demands outlined in the notice dated 09<sup>th</sup> May, 2020 are invalid because for all the assessment years mentioned therein, either the rectification applications have been pending in spite of reminders or the matters have been set-aside to the file of Assessment Officer for fresh verification. He further states that on proper rectifications being done, tax refunds would become due to the petitioner for many of such assessment years and/or the demands so raised would not survive.

4. He emphasises that the petitioner is apprehensive that the respondents would proceed to adjust the refund amount against the aforesaid illegal demands and the petitioner would be left with no remedy.

5. Issue notice.

6. Mr.Abhishek Maratha, Advocate accepts notice on behalf of respondent no.1.

7. Since some of the rectification applications have been pending since July and December, 2012, this Court disposes of the present writ petition by directing the respondent no.1 to decide the petitioner’s objection petition dated 11<sup>th</sup> June, 2020 within a period of two weeks by way of a reasoned order.

8. In the event, the petitioner is aggrieved by the said order, the petitioner shall be at liberty to file appropriate proceedings in accordance



with law. To allow the petitioner to avail of its legal remedies, this Court directs that the intimation dated 09<sup>th</sup> May, 2020 under Section 245 of the Act shall not be given effect to for a period of four weeks from today.

9. With the aforesaid directions, the present writ petition along with pending applications stand disposed of.

10. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**SANJEEV NARULA, J**

**JULY 27, 2020**

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सत्यमेव जयते