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

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**W.P. (C) 1888/2020**

MUFG BANK, LTD.

..... Petitioner

Through: Mr. Hiten Chande, Ms. Jasmin  
Amalsadvala, Mr. Sparsh Bhargava,  
Advocates.

versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Raghvendra Singh, Advocate for  
respondents No.1 to 3.  
Mr. Ravi Prakash, Advocate with  
Mr. Farman Ali, Mr. Aman Malik  
and Mr. Mohammad Shahan Ulla,  
Advocates for respondent No.4.

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**W.P. (C) 1889/2020**

MUFG BANK, LTD.

..... Petitioner

Through: Mr. Hiten Chande, Ms. Jasmin  
Amalsadvala, Mr. Sparsh Bhargava,  
Advocates.

versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Raghvendra Singh, Advocate for  
respondents.



+ **W.P. (C) 1891/2020**

MUFG BANK, LTD.

..... Petitioner

Through: Mr. Hiten Chande, Ms. Jasmin  
Amalsadvala, Mr. Sparsh Bhargava,  
Advocates.

versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Raghvendra Singh, Advocate for  
respondents No.1 to 3.  
Mr. Siddharth Khatana, Advocate for  
respondent No.4-UOI.

+ **W.P. (C) 1893/2020**

MUFG BANK, LTD.

..... Petitioner

Through: Mr. Hiten Chande, Ms. Jasmin  
Amalsadvala, Mr. Sparsh Bhargava,  
Advocates.

versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Raghvendra Singh, Advocate for  
respondents No.1 to 3.  
Mr. Siddharth Khatana, Advocate for  
respondent No.4-UOI.

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Date of Decision: 17<sup>th</sup> September, 2020

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SANJEEV NARULA**



## J U D G M E N T

**MANMOHAN, J: (Oral)**

**C.M.No.22967/2020 in W.P.(C) No.1888/2020**

**C.M.No.22966/2020 in W.P.(C) No.1889/2020**

**C.M.No.23030/2020 in W.P.(C) No.1891/2020**

**C.M.No.22962/2020 in W.P.(C) No.1893/2020**

1. The applications have been heard by way of video conferencing.
2. Present applications have been filed by respondent no. 1 seeking three weeks additional time to comply with the order dated 02<sup>nd</sup> September, 2020.
3. It is pertinent to mention that a batch of six writ petitions had been disposed of with direction to the respondent nos.1 to 3 to credit the refund amount along with interest in the petitioners' account within two weeks.
4. In the present applications, it has been averred that respondent no.1 has complied with the orders dated 02<sup>nd</sup> September, 2020 with respect to the assessment years 2011-12 and 2014-15. It is, however, averred that during the last two weeks, many persons who worked on the same floor as respondent no.1, have tested positive for Corona virus and, therefore, respondent no.1 and all its staff have been in isolation following the Covid-19 protocol. It is further averred that it is only recently that respondent no.1 has come out of isolation.
5. Issue notice.
6. Mr.Hiten Chande, Advocate accepts notice on behalf of the petitioners. He states that for the assessment year i.e. 2011-12, the interest amount has not been properly computed. Mr.Hiten is given liberty to file an appropriate application in this regard.



7. Keeping in view the aforesaid facts, present applications are allowed and respondent no. 1 is granted three weeks additional time to comply with the order dated 2<sup>nd</sup> September, 2020 in letter and spirit. It is clarified that interest amount shall be paid till the date of payment and the computation of interest shall be enclosed with the payment, in accordance with law.

8. 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**

**SEPTEMBER 17, 2020**

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सत्यमेव जयते