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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of Decision: 12.07.2021*+ **W.P.(C) 6361/2021 & CM APPL. 20017/2021**

INTERTEK INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr. Kamal Sawhney,  
Mr.Prashant Meharchandani &  
Mr.Divyansh Singh, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

..... Respondent

Through: Mr.Kunal Sharma, Sr. Standing  
Counsel with Ms.Zehra Khan,  
Jr. Standing Counsel for  
Income Tax Department &  
Mr.Shubhendu Bhattacharyya,  
Adv.**CORAM:****HON'BLE MR. JUSTICE MANMOHAN****HON'BLE MR. JUSTICE NAVIN CHAWLA****MANMOHAN, J. (Oral)**

1. The petition has been heard by way of video conferencing.
2. Present writ petition has been filed seeking a direction to the respondent to dispose of the petitioner's rectification application for the assessment year 2015-16 dated 24<sup>th</sup> November, 2020 within a period of four weeks. Petitioner also seeks a direction to the respondent to issue consequential refunds as determined by the



respondent along with statutory and other interest within the same period.

3. Learned counsel for the petitioner states that the errors pointed out in the rectification application dated 24<sup>th</sup> November, 2020 are mere computation mistakes apparent on the face of the record as provided under Section 154(1) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and the same have not been disputed by the respondent till date. He further states that the respondent did pass a rectification order dated 06<sup>th</sup> November, 2020, however, the same is perverse and some mistakes therein are contrary to the undisputed record and the others are so obvious that the computation is at variance with the rectification order itself.

4. Learned counsel for the petitioner states that the respondent has failed to discharge its duties as mandated by law, by not rectifying the mistakes made by it under Section 143(1) of the Act, an intimation dated 31<sup>st</sup> March, 2017 for the past three years despite rectification applications filed by the petitioner on three occasions [26<sup>th</sup> April, 2018, 15<sup>th</sup> November, 2019 and 24<sup>th</sup> November, 2020] and repeated reminders.

5. He submits that the inaction on the part of the respondent is in clear violation of Section 154(8) of the Act, which mandates that the Authority before which the rectification application is pending has to pass an order within six months from the end of the month in which the application is received by it. He also submits that the inaction of the respondent is contrary to and in violation of CBDT Circular No.14/2001 and CBDT Instructions No.3/2013 and 1/2016.



6. Learned counsel for the petitioner relies upon the order of this Court in *Hyosung Corporation v. Union of India & Ors., W.P.(C). No. 4736/2020*.

7. Issue Notice. Mr.Kunal Sharma, Senior Standing Counsel for Income Tax Department accepts notice on behalf of the respondent. He states that the petitioner's rectification application dated 24<sup>th</sup> November, 2020 has been allowed and petitioner's claim has been processed for refund and communicated to CPC Bangalore.

8. Keeping in view the aforesaid, this Court disposes of the present writ petition along with pending application by directing the respondent to make the payment of the refund to the petitioner within a period of four weeks.

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

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**JULY 12, 2021/rv**