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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P.(C) 11683/2021**

CHEIL INDIA PRIVATE LIMITED ..... Petitioner  
Through: Mr. Deepak Chopra, Advocate.

versus

DEUPTY COMMISSSIONER OF  
INCOME TAX & ANR. .... Respondents  
Through: Mr. Sanjay Kumar, Advocate

% Date of decision: 12<sup>th</sup> October, 2021.

**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. By way of the present petition, Petitioner is seeking directions to the Respondent No. 1 to dispose of the rectification application dated 15<sup>th</sup> April, 2021 filed by the Petitioner for assessment year 2016-17 as well as to allow credit of TDS of INR 32,14,36,286/- as appearing in Form 26AS, in a time bound manner and to issue consequential refund of INR 1,54,13,942/- along with the applicable statutory interest.
3. Learned counsel for the Petitioner states that the Petitioner is aggrieved by the inordinate delay on the part of the Respondent No. 1 in disposing of the rectification application dated 15<sup>th</sup> April, 2021 (which includes continuing



grievances from earlier applications dated 10<sup>th</sup> April, 2018 and 29<sup>th</sup> January, 2020) filed under Section 154 of the Income Tax Act, 1961 ('the Act') seeking credit of taxes deducted at source and issue of the consequential refund of INR 1,54,13,942/- (along with applicable interest under Section 244A) due to the Petitioner for assessment year 2016-17.

4. Learned Counsel for the Petitioner states that while filing the return of income, the Petitioner had claimed credit of TDS amounting to INR 32,14,36,286/-, whereas while processing the return, the CPC granted credit of only INR 1,83,37,658/-. He points out that the TDS was duly supported by Form 26AS and appears on the system maintained by the Income Tax Department itself. He states that the Petitioner filed rectification applications seeking rectification of such errors and grant of the appropriate TDS repeatedly but to no avail.

5. Issue notice.

6. Mr. Sanjay Kumar, Advocate accepts notice on behalf of respondents. He states that the petitioner's earlier rectification application dated 10<sup>th</sup> April, 2018 has already been disposed of vide order dated 23<sup>rd</sup> March, 2020. He also states that the order dated 23<sup>rd</sup> March, 2020 is an appealable order.

7. A perusal of the order dated 23<sup>rd</sup> March, 2020 reveals that it neither gives any reason nor does it deal with the issue of TDS raised by the petitioner.

8. Consequently, this Court directs the Respondent No. 1 to dispose of the petitioner's rectification application dated 15<sup>th</sup> April, 2021 for the assessment year 2016-17 within six weeks in accordance with law. In the event the order is not complied with, the petitioner is given liberty to file an appropriate application before this Court.



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**

**OCTOBER 12, 2021**  
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