



\$~6 & 7

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

+ W.P.(C) 4501/2022

MOTHER DAIRY FRUIT AND VEGETABLE PRIVATE LIMITED
..... Petitioner

Through Mr. Vishal Kalra with Mr. SK Tomar
and Mr. Ankit Sahni, Advocates.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE
16(1) NEW DELHI & ORS. Respondents

Through Mr. Ajit Sharma, Advocate and
Mr. Amrit Pradhan, Advocate.

7

+ W.P.(C) 4651/2022

MOTHER DAIRY FRUIT AND VEGETABLE PRIVATE LIMITED
..... Petitioner

Through Mr. Vishal Kalra with Mr. SK Tomar
and Mr. Ankit Sahni, Advocates.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE
16(1) NEW DELHI & ORS. Respondents

Through Mr. Ajit Sharma, Advocate and
Mr. Amrit Pradhan, Advocate.

%

Date of Decision: 28th March, 2022



CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

J U D G M E N T

MANMOHAN, J (Oral):

1. Present writ petitions have been filed challenging the impugned intimations under Section 143(1) of the Income Tax Act, 1961 [for short 'Act'] dated 15th March, 2019 & 15th November, 2019 for the Assessment Years 2017-18 & 2018-19 respectively [to the extent of releasing refund after the completion of assessment under Section 143(3) and invocation of action under Section 241A of the Act].
2. Learned counsel for the Petitioners prays for release of refunds of Rs.7,09,36,128/- comprising principal amount of Rs.5,45,66,252/- and interest of Rs.1,63,69,876/- calculated up to February, 2022 along with applicable interest under Section 244A of the Act due to the Petitioner for the Assessment Year 2017-18 and refunds of Rs.8,20,57,079/- comprising principal amount of Rs.6,61,75,063/- and interest of Rs.1,58,82,015/- calculated up to February, 2022 along with applicable interest under Section 244A of the Act due to the Petitioner for the Assessment Year 2018-19.
3. On the last date of hearing, this Court had directed the respondents-revenue to place on record the alleged orders passed under Section 241A of the Act.
4. Today, learned counsel for respondents-revenue states that no order has been passed under Section 241A of the Act till date.
5. Keeping in view the aforesaid clarification, this Court directs the



respondents-revenue to release the refund amounts due to the petitioner within four weeks in accordance with law. With the aforesaid direction, the present writ petitions along with pending applications stand disposed of.

MANMOHAN, J

DINESH KUMAR SHARMA, J

MARCH 28, 2022
AS

HIGH COURT OF DELHI



सत्यमेव जयते