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

+ W.P.(C) 10976/2022

LOUIS DREYFUS COMPANY INDIA PVT. LTD. (ERSTWHILE  
LOUIS DREYFUS COMMODITIES INDIA PVT. LTD.)

..... Petitioner

Through: Mr.S.Vasudevan and Mr.Karanjeet  
Singh, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through: Mr.Ajit Sharma, Sr.Standing Counsel  
for the Revenue.

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Date of Decision: 22<sup>nd</sup> July, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

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

**MANMOHAN, J (Oral):**

**C.M.No.32048/2022**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) 10976/2022**

1. By way of the present petition, Petitioner seeks a direction to the Respondents to pass an order under Section 154 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') in relation to the Assessment



Years 2012-13. Petitioner also prays for deletion of demand of Rs.35,66,808/- and for issuance of consequential refunds/credit as may be due for the Assessment Year 2012-13 for non-adjustment of demand of Rs.35,66,808/- against the refunds due to the Petitioner until the rectification application is disposed of.

2. Learned counsel for the Petitioner states that the case of the Petitioner was selected for re-assessment under section 147 and the National Faceless Assessment Centre passed the reassessment order for the Assessment Year 2012-13 making no addition to the returned income of the Petitioner. He, however, states that despite this the NFAC raised a demand of Rs.35,66,808/- on account of re-assessment proceedings.

3. Learned counsel for the Petitioner states that the demand raised during the re-assessment proceedings was on account of the apparent error that the NFAC had not granted the interest on refund and had granted lower withholding tax credit in the computation of income and tax statement.

4. Learned counsel for the Petitioner states that the Petitioner filed a rectification application under Section 154 of the Act on 28<sup>th</sup> October, 2021. He submits that in accordance with Section 154(8) of the Act, the rectification application should have been decided within six months of filing of the application. He states that eight months have passed since the rectification application was filed by the Petitioner, however, the Petitioner has not received any response till date.

5. Issue notice. Mr.Ajit Sharma, learned Senior Standing Counsel accepts notice on behalf of the Respondents.

6. Keeping in view the limited prayer made in the present writ petition, the same is disposed of with a direction to the Respondent No.1 to decide



the rectification application filed by the Petitioner with regard to the Assessment Year 2012-13 and issue the consequential refund, if any, along with applicable interest thereon within six weeks in accordance with law. This Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open. List the matter for compliance on 12<sup>th</sup> October, 2022.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**JULY 22, 2022**

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