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

% **Decision delivered on: 07.08.2023**

+ **W.P.(C) 2344/2019**

TURNER GENERAL ENTERTAINMENT NETWORKS INDIA
PVT. LTD. Petitioner

Through: Mr Deepak Chopra, Adv.

versus

THE COMMISSIONER OF INCOME TAX & ANR..... Respondents
Through: Mr Prashant Meharchandani, Sr
Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM APPL. 42018/2021

1. The substantive prayers made in the application are the following:

“ a. Admit the additional documents and dispose of the Writ Petition whilst getting stay against recovery proceedings during the pendency of the appeal before the First Appellate Authority;

b. Direct the First Appellate Authority to dispose-off the appeal of the Petitioner expeditiously.”

2. In the body of the application i.e., in paragraph 4, the petitioner has given details of refunds for various Assessment Years (AYs) which are due to it.



3. The details in paragraph 4 suggest that refunds for AYs 2009-10 to 2012-13 that are due to the petitioner, inclusive of interest, was an amount pegged at Rs.9,68,22,740/-.

4. Mr Prashant Meharchandani, who appears on behalf of respondent/revenue, says that, as per his instructions, the principal amount due to the petitioner towards refund for the aforementioned period is approximately Rs.4.85 crores. It is Mr Mehachandani's statement that to the aforesaid amount, the interest would have to be added.

5. Furthermore, Mr Meharchandni says that the refund along with the interest will be remitted to the petitioner within six (6) weeks from today.

5.1 The statement of Mr Meharchandni is taken on record.

6. Mr Deepak Chopra, learned counsel who appears on behalf of the applicant/petitioner, says that if the amount indicated above by Mr Meharchandni along with up-to-date interest is remitted to the petitioner, the petitioner will deposit 20% of the said amount within ten (10) days of the receipt of the money with the respondent/revenue.

7. Mr Chopra further submits that the appeal pending with the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"] should be disposed of at the earliest, *qua* which directions have already been issued by the Court.

7.1 The record shows that this Court had issued a direction for disposal of the appeal as far as back on 24.11.2022. However, the appeal has not been disposed of, as yet.



8. Having regard to the fact that the directions were issued on 24.11.2022, when six (6) months were granted, we are of the opinion that the appeal should be disposed of within the next three (3) months.

8.1 It is ordered accordingly.

9. Having regard to the aforesaid, counsels for the parties say that the application, as well as the writ petition, can be disposed of.

9.1 It is ordered accordingly.

10. The application is disposed of, in the aforesaid terms.

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11. In view of the order passed in CM No. 42018/2021, the writ petition is closed.

12. The Registry will, however, list the writ petition for compliance of the directions issued hereinabove on 03.11.2023.

13. In case the amount due is not refunded, the concerned officer will remain physically present in the court on the next date of hearing.

**RAJIV SHAKDHER
JUDGE**

**GIRISH KATHPALIA
JUDGE**

AUGUST 7, 2023/RV

Click here to check corrigendum, if any