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

+ **W.P.(C) 14745/2022 & C.M.No.45350/2022**

MUFG BANK LTD

..... Petitioner

Through: Mr.Nikhil Ranjan with Mr.Kamal
Arya and Mr.Hiten Chande
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(1), INTERNATIONAL TAXATION AND ORS. Respondents

Through: Mr.Kunal Sharma, Sr.Standing
Counsel for the Revenue.
Mr.Ravi Prakash, CGSC with
Mr.Farhmaan Ali, Ms.Shruti Shiv
Kumar and Mr.Manas Tripathi,
Advocates for UOI.

+ **W.P.(C) 14748/2022 & C.M.No.45352/2022**

MUFG BANK LTD

..... Petitioner

Through: Mr.Nikhil Ranjan with Mr.Kamal
Arya and Mr.Hiten Chande
Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(1), INTERNATIONAL TAXATION AND ORS. Respondents

Through: Mr.Kunal Sharma, Sr.Standing
Counsel for the Revenue.
Mr.Ravi Prakash, CGSC with
Mr.Farhmaan Ali, Ms.Shruti Shiv
Kumar and Mr.Manas Tripathi,
Advocates for UOI.

+ **W.P.(C) 14749/2022 & C.M.No.45353/2022**

MUFG BANK LTD

..... Petitioner

Through: Mr.Nikhil Ranjan with Mr.Kamal
Arya and Mr.Hiten Chande
Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(1), INTERNATIONAL TAXATION AND ORS. Respondents

Through: Mr.Kunal Sharma, Sr.Standing
Counsel for the Revenue.
Mr.Ravi Prakash, CGSC with
Mr.Farhmaan Ali, Ms.Shruti Shiv
Kumar and Mr.Manas Tripathi,
Advocates for UOI.

+ **W.P.(C) 14752/2022**

MUFG BANK LTD

..... Petitioner

Through: Mr.Nikhil Ranjan with Mr.Kamal
Arya and Mr.Hiten Chande
Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(1), INTERNATIONAL TAXATION AND ORS. Respondents

Through: Mr.Kunal Sharma, Sr.Standing
Counsel for the Revenue.
Mr.Ravi Prakash, CGSC with
Mr.Farhmaan Ali, Ms.Shruti Shiv
Kumar and Mr.Manas Tripathi,
Advocates for UOI.

+ **W.P.(C) 14755/2022 & C.M.No.45377/2022**

MUFG BANK LTD

..... Petitioner

Through: Mr.Nikhil Ranjan with Mr.Kamal
Arya and Mr.Hiten Chande
Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(1), INTERNATIONAL TAXATION AND ORS. Respondents

Through: Mr.Kunal Sharma, Sr.Standing
Counsel for the Revenue.
Mr.Ravi Prakash, CGSC with
Mr.Farhmaan Ali, Ms.Shruti Shiv
Kumar and Mr.Manas Tripathi,
Advocates for UOI.

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Date of Decision: 19th October, 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:

1. Present writ petitions have been filed seeking directions to the Respondents to pass orders giving effect to the orders of the Income Tax Appellate Tribunal ('ITAT') dated 21st May, 2020 and 06th December, 2018, the Assessment order dated 18th March, 2021 as well as the order of the ITAT dated 13th September, 2019 and the order of the Calcutta High Court dated 07th August, 2019 and issue consequential refund of Rs.58,32,30,038/,

Rs.11,14,54,207/-, Rs.13,89,08,987/-, Rs.8,11,44,800/- and Rs.1,94,65,800/- for the Assessment Years 2009-10, 1996-97, 2016-17, 2001-02 and 1991-92 with interest under Section 244A(1) of the Income Tax Act, 1961 ('the Act') and additional interest under section 244(1A) of the Act.

2. Learned counsel for the Petitioner states that the Respondents have failed to pass orders giving effect to the orders of the ITAT and the High Court without giving any reason due to which the legitimate refunds available to the Petitioner are lying blocked.

3. Learned counsel for the Petitioner states that the Petitioner made several representations to the Respondent No.1 reminding him about passing the order giving effect to the aforementioned orders, but to no avail.

4. Learned counsel for the Petitioner states that the Respondents have grossly failed in their duty in law in not passing the appeal effect orders and issuing refund as per Section 153(5) of the Act and their action of withholding the refund is ex facie contrary to and in contempt of Article 265 and 300A of the Constitution of India.

5. Issue notice. Mr.Kunal Sharma, senior standing counsel accepts notice on behalf of the Revenue and Mr.Ravi Prakash, CGSC accepts notice on behalf of UOI. Mr.Kunal Sharma states that the Revenue is in the process of issuing refunds to the Petitioner.

6. Keeping in view the limited relief sought in the present writ petitions, the same are disposed of along with pending applications with directions to the Respondents to pass the appeal effect order and make payment of refunds pursuant to ITAT orders dated 21st May, 2020 and 06th December, 2018, the Assessment order dated 18th March, 2021 as well as the order of the ITAT dated 13th September, 2019 and the order of the Calcutta High

Court dated 07th August, 2019 within six weeks in accordance with law.
However, the rights and contentions of all the parties are left open.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

OCTOBER 19, 2022
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