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

% *Decision delivered on: 19.05.2023*

\+ **W.P.(C) 6780/2023**

INTERTEK INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr Nihil Agarwal, Mr Nishank and Ms Vashistha, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. ..... Respondents

Through: Mr Abhishek Maratha, Sr Standing Counsel with Mr Akshat Singh, Jr 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):**

1. Issue notice.

1.1 Mr Abhishek Maratha, learned senior standing counsel, accepts notice on behalf of the respondents/revenue.

2. Given the directions that we propose to pass, Mr Maratha says that counter-affidavit need not be filed and he will argue the matter based on the record presently available to the court.

3. Thus, with the consent of the learned counsels for the parties, the writ petition is taken up for hearing and final disposal at this stage itself.

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4. The substantive reliefs sought by the petitioner are, in a sense, captured in the prayers embedded in the writ petition. For the sake of convenience, the same are extracted hereafter:

> *"(a) Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ or Order directing the Respondents to issue the refund of Rs. 8,25,03,352/- determined vide Assessment Order dated 08.09.2022 along with interest under Section 244A from 1st April 2020 till the date of issue of refund within a period of four weeks.*
>
> *(b) Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ or Order directing the Respondent to decide/dispose of the rectification application dated 10.10.2022 and grant consequential refund along with applicable interest within a period of four weeks."*

5. The record discloses that *via* assessment order dated 08.09.2022, refund amounting to Rs.8,25,03,352/- had been determined as payable to the petitioner.

5.1 The said order, however, did not factor in interest under Section 244A of the Income Tax Act, 1961 [in short, "Act"].

6. According to the petitioner, interest under the said provision is payable for the period spanning between 01.04.2020 and the date of remittance. It appears that the petitioner has filed a rectification application dated 10.10.2022 for this purpose.

7. Given this position, Mr Maratha says that in case the amount, as determined, has not been refunded and the rectification application is also pending consideration, as claimed by the petitioner, he can have no objection to a direction being issued for expediting, both the remittance of the amount payable to the petitioner as refund, along with interest, and, in this context, the disposal of the rectification application.

8. The writ petition is, accordingly, disposed of with the following

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directions:

(i) The concerned officer will deal with the rectification application dated 10.10.2022 filed by the petitioner.

(ii) In case the prayer made in the rectification application is allowed, the interest, so determined, along with the amount provided in the assessment order dated 08.09.2022 (i.e., Rs.8,25,03,352/-), will be remitted to the petitioner.

(iii) The aforesaid exercise will be completed within eight (8) weeks from the date of receipt of a copy of the judgment passed today.

(iv) In any event, the amount already determined (i.e., Rs.8,25,03,352/-), will be remitted within two (2) weeks, in case there is no outstanding demand which requires adjustment.

(v) In the event, if the respondents/revenue seeks to adjust any amount against the refund already determined, the relevant provisions of the Act will be followed.

9. Parties will act based on the digitally signed copies of the order.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 19, 2023**
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