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

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Date of Decision: 11.08.2023

+ **W.P.(C) 10618/2023**

PROGRESSIVE INFOTECH PRIVATE LIMITED THROUGH
ITS AUTHORIZED REPRESENTATIVE
ARVIND AGGARWAL Petitioner

Through: Mr Amit Goel, Adv.

versus

UNION OF INDIA & ORS..... Respondents

Through: Mr Aseem Chawla, Sr Standing
Counsel with Ms Pratishta
Chaudhary, Mr Rishabh Nangia, Ms
Anuja Pethia and Mr Aditya Gupta,
Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

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

RAJIV SHAKDHER, J: (ORAL)

CM Appl.41211/2023

1. Allowed, subject to just exceptions.

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2. The principal grievance of the petitioner is that the refund for
Assessment Years (AYs) 2020-21 and 2021-22 has not been remitted.

2.1 According to the petitioner, for AY 2020-21, it is entitled to a refund
of Rs.3,38,87,284/-. Likewise, for AY 2021-22, the petitioner claims refund
of Rs.2,22,95,140/-.

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3. Mr Aseem Chawla, learned senior standing counsel, who appears on behalf of the respondents/revenue, says that he has obtained instructions in the matter.

3.1 According to Mr Chawla, a rectification order under Section 154 of the Income Tax Act, 1961 [in short, “Act”] was passed on 08.02.2023, concerning AY 2020-21, whereby the refund amount of Rs.3,24,74,436/- has been determined.

3.2 Likewise, insofar as AY 2021-22 is concerned, refund amounting to Rs.2,22,95,137/- has been determined in favour of the petitioner, under Section 143(3) of the Act, *via* order dated 27.12.2022.

4. A copy of the communication, along with the computation sheet, has been furnished to the counsel for the petitioner in court today.

5. Counsel for the petitioner, however, says that the aforementioned refund amount, as determined, has not been received by the petitioner.

6. If this position is correct, certainly CBDT needs to inquire, as the determination *qua* AY 2021-22 was made as far back as on 27.12.2022, whereas the determination with regard to the refund *qua* AY 2020-21 was made on 08.02.2023, as the interest that has accrued in the meanwhile is a drain on the public exchequer.

7. The respondents/revenue will ensure that the refund amount is remitted to the petitioner within two (2) weeks of the receipt of a copy of the judgment.

8. Furthermore, Mr Chawla will place a copy of the order passed today by us before the Chairperson, CBDT. The Chairperson, CBDT is requested to look into the matter as to why the determined refund is not being remitted



to the petitioner.

9. Needless to add, in view of the above, in case any applicable interest has accrued, the same shall also be paid to the petitioner within the same timeline.

10. The writ petition is closed.

11. List the matter for compliance on 06.10.2023.

12. The Registry is directed to scan and upload the hardcopy of the email dated 08.08.2023 and the accompanying documents placed before us, so that the same remains embedded in case file.

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

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

AUGUST 11, 2023/pmc