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

+ **W.P.(C) 5513/2021**

W.P.(C) 5514/2021

W.P.(C) 5515/2021

TRAVELPORT GLOBAL DISTRIBUTION SYSTEM BV

..... Petitioner

Through: Mr. Piyush Kaushik, Adv.

versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-III, NEW DELHI & ANR. Respondents

Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

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27.05.2021

[Court hearing convened *via* video-conferencing on account of COVID-19]

CM APPL. No.17109/2021 in W.P.(C) 5513/2021

CM APPL. No.17111/2021 in W.P.(C) 5514/2021

CM APPL. No.17113/2021 in W.P.(C) 5515/2021

1. The prayer made in the captioned applications is, inter alia, to grant extension of time for filing attested affidavits along with the accompanying petitions. The captioned applications are disposed of with a direction to the applicant/petitioner to file duly attested affidavits, within three days from the resumption of the normal and usual work pattern by this Court.

W.P.(C) 5513/2021 & CM APPL. No.17108/2021

W.P.(C) 5514/2021 & CM APPL. No.17110/2021

W.P.(C) 5515/2021 & CM APPL. No.17112/2021

2. The principal grievance of the petitioner in all the three writ petitions,

W.P.(C) 5513/2021 & connt.

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is the delay in the disposal of the applications filed by it under Section 154 of the Income Tax Act, 1961 [in short ‘the Act’].

2.1. According to the petitioner, it is not only entitled to refund in the relevant assessment years, which concern the captioned petitions, but also entitled to the consequential statutory interest.

3. Issue notice to the respondents.

3.1. Mr. Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the respondents/revenue, accepts service.

4. Mr. Bhatia says that, in view of the directions that we propose to pass, he does not wish to file a reply, and will rely upon the record, presently, available with the Court.

5. With the consent of the parties, the matter is taken up for hearing and final disposal at this stage itself.

5.1. The substantive prayer made in each of the writ petitions, are as follows:

(1) W.P.(C) 5513/2021

“i. Issue a writ, order or direction more particularly a writ in the nature of mandamus or any other appropriate writ thereby directing the respondents to forthwith & without any further delay grant refund of Rs.27,83,67,479 on account of Tax Deduction at Source (TDS) credit for AY 2016-17 as claimed in application u/s 154 of Income Tax Act 1961 (‘the Act’) being overdue for disposal together with statutory interest u/s 244A of the Act till the date of grant of refund.”

(2) W.P.(C) 5514/2021

“i. Issue a writ, order or direction more particularly a writ

in the nature of mandamus or any other appropriate writ thereby directing the respondents to forthwith & without any further delay grant refund of Rs.12,77,341 on account of interest u/s 244A for AY 2015-16 as claimed in application u/s 154 of Income Tax Act 1961 ('the Act') being much overdue for disposal."

(3) W.P.(C) 5515/2021

"i. Issue a writ, order or direction more particularly a writ in the nature of mandamus or any other appropriate writ thereby directing the respondents to forthwith & without any further delay grant refund of Rs.1,61,89,999 on account of balance Tax Deduction at Source (TDS) credit for AY 2012-13 as claimed in application u/s 154 of Income Tax Act 1961 ('the Act') being overdue for disposal together with statutory interest u/s 244A of the Act till the date of grant of refund."

5.2. We may also note that, at this juncture, Mr. Piyush Kaushik, who appears on behalf of the petitioner, does not press the prayer made for grant of cost.

5.3. Accordingly, the writ petitions are disposed of with the following directions:

(i) The concerned officer will consider the pending applications filed by the petitioner under Section 154 of the Act. Furthermore, after according a personal hearing to the authorized representative of the petitioner, the concerned officer will dispose of the same, at the earliest, though, not later than four weeks from the date of receipt of a copy of the order.

(ii) In case the concerned officer were to agree with the petitioner, he will take consequential steps, *albeit*, as per law.

(iii) The concerned officer will also consider the petitioner's prayer for grant of refund and consequential interest under Section 244A of the Act.

(iv) Needless to add, the concerned officer will pass a speaking order. A copy of the same will be furnished to the petitioner.

6. List the captioned matters for compliance on 22.07.2021.

RAJIV SHAKDHER, J

TALWANT SINGH, J

MAY 27, 2021/pmc

[Click here to check corrigendum, if any](#)