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CM-213-CWP-2024 and CM-214-CWP-2024 in/and CWP-8976-2022
SUVIDHI UDYOG PRIVATE LIMITED

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND OTHERS

Present Mr.Mukul Panpher, Advocate for
Mr. Nikhil Goyal, Advocate for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel,
Ms. Gauri Neo Rampal, Senior Standing Counsel
for the respondent-Income Tax Department

Ms. Amarpalli Dass, Principal Chief Commissioner of
Income Tax, North Western Region, Chandigarh and
Ms. Jeotsnaa Johri, Principal Commissioner of Income Tax,
Rohtak.

Although, on 20.09.2024, we had disposed of application bearing No. CM-15005-CWP-2024, regarding non-compliance of the Court's orders when we found that the cheque for refund has already been issued to the petitioner-assessee and we further directed the Principal Chief Commissioner of Income Tax at Chandigarh to circulate and direct his subordinate Officers and Commissioners at various Divisions to comply with the directions, but the case had to be taken up again as the said cheque issued by the respondent-Department was bounced. We, therefore, vide order dated 24.09.2024, have directed the Principal Chief Commissioner Income Tax to remain present in the Court along with the concerned officers.

Today, affidavit dated 30.09.2024 has been filed by the Principal Commissioner of Income Tax, Rohtak stating that the amount has been deposited in the account of the petitioner-assessee and the delay was neither deliberate nor intentional, willful or malicious. The Principal Commissioner of Income Tax, Rohtak has also tendered unconditional and

unqualified apology for the delay and has ensured that such situation would not arise in future. The said affidavit is taken on record.

Learned counsel for the respondent-Department has also invited our attention to circular dated 25.09.2024 issued by the office of the Principal Chief Commissioner of Income Tax, North Western Region for compliance with the orders passed by the Court and for issuing of warning to be careful and vigilant in complying with the Court's order. We have also taken on record the said circular dated 25.09.2024.

From the perusal of affidavit dated 30.09.2024, we find that Ms. Jeotsnaa Johri, has assumed the charge of the Principal Commissioner of Income Tax, Rohtak on 17.09.2024 and on reviewing the case records she came to know about the order passed by the Court. In the said affidavit, she further deposed that the bouncing of the cheque was an inadvertent mistake which happened on account of there being a confusion between the bank and the respondent-Department and the compliance has now been made immediately after order has been passed by this Court.

Taking into consideration that the deponent-Ms. Jeotsnaa Johri has joined only on 17.09.2024 as the Principal Commissioner of Income Tax, Rohtak, we propose not to take any action against her personally, however, we expect her to be careful and vigilant in future and it is expected that once the Officer assumes charge of any office, he or she is required to have full information relating to the pending cases in the Court, orders passed by the Court and whether they have been complied with or not. However, we are amazed about the method and manner in which the

proceedings were taken up by the respondent-Department in the present case. We noticed that the High Court on 07.12.2023 had recorded the assurance of the Income Tax Officer, Ward-I, Sonapat wherein an unconditional apology was submitted assuring that there shall not be any repetition of such actions stating that the necessary rectification order has been passed on 30.11.2023, but inspite of such assurance, no action was taken for refund of the amount to the petitioner-assessee and we perforce to initiate contempt proceedings on 04.09.2024. Thus, it is apparent that concerned officers, who were holding the helms of affairs at that relevant time in the concerned offices, and their subordinates, have tried to mislead the Court. The departmental action, therefore, is required to be taken against them.

Ms. Amarpalli Dass, Principal Chief Commissioner of Income Tax, North Western Region, who is present in person today, assures the Court that necessary departmental action(s) would be taken against the officers, who have attempted to mislead the Court which resulted in such a prolonged litigation.

Since, the orders of this Court have been complied with, we close the present proceedings, however, a compliance report shall be filed before this Court by the Principal Chief Commissioner of Income Tax, North Western Region with regard to action taken against the concerned officers, within a period of **four weeks**.

List this case again on 11.11.2024.

Further appearance of the Principal Chief Commissioner of Income Tax, North Western Region and Principal Commissioner of Income Tax, Rohtak in the Court is hereby exempted in this case.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

October 3, 2024

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