

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI “E” BENCH: NEW DELHI

**BEFORE SHRI SUDHIR KUMAR, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.602/Del/2014
[Assessment Year : 1997-98]

The DCIT, Circle 6(1), Room No. 413, C.R. Building, IP Estate, New Delhi	vs	Maruti Suzuki India Ltd., Plot No.1, Nelson Mandela Road, Vasant Kunj, New Delhi – 110070 PAN-AAACM0829Q
APPELLANT		RESPONDENT
Appellant by	Ms. Amisha S. Gupta, CIT DR	
Respondent by	Shri Ajay Vohra, Sr. Advocate with Ms. Somiya Jain, CA	
Date of Hearing	28.10.2025	
Date of Pronouncement	28.10.2025	

ORDER

PER MANISH AGARWAL, AM :

This appeal is filed by the revenue against the order of Ld. Commissioner of Income Tax (Appeals)-IX, New Delhi, [CIT(A), in short] dated 29.11.2013 in appeal No. 184/2011-12 arising out of the order passed u/s 254/250/143(3) of the Income Tax Act, 1961 (hereinafter referred as ‘the Act’) dated 27.01.2012 for Assessment Year 1997-98.

2. Brief facts of the case are that the appellant company is a public limited company engaged in the manufacturing of cars under the brand of Maruti Suzuki. The return of income for the A.Y. 1997-98 was filed on 28.11.1997 declaring an income of Rs.671,46,33,400/- which was revised on 13.03.1999 at an income of Rs. 668,42,71,770/-. The assessment was completed u/s 143(3) of the Act vide order dt. 24.03.2000 at an income of Rs.820,47,36,850/-. Thereafter various

rounds of litigations were completed and finally, the Tribunal vide its order dt. 29.10.2010 has allowed certain relief to the assessee. While giving effect to the order of Tribunal dt. 29.10.2010, the AO vide order passed u/s 254/250/143(3) of the Act dt. 27.01.2012 computed total income of assessee at Rs.639,50,82,696/- and as per the ITNS-150 while computing the tax liability, allowed the credit of tax already paid of Rs. 284,21,48,943/- by observing that the same was already allowed vide order dt. 19.12.2008 and computed the refund of Rs. 16,36,75,243/- payable to assessee. Now, the claim of the assessee is that while giving effect to the order of the ITAT, the AO in the aforesaid order dt.27.01.2012 had not allowed the credit of correct amount of tax paid by the assessee. Therefore, an appeal was filed before ld. CIT(A) wherein vide impugned order dt. 29.11.2013, the ld. CIT(A), after verifying the claim from the orders dt. 19.12.2008 and 27.01.2012 found that the claim of the assessee was correct and accordingly direct the AO to issue the refund of the balance amount of Rs. 3,20,87,719/- after due verification of the payments made. The ld. CIT(A) also directed to calculate the additional amount of interest u/s 244A of the Act on such refund in accordance with law.

3. Aggrieved by the said order, revenue preferred appeal before the Tribunal. The “E” bench of Tribunal, Delhi Bench in terms of its order dt. 18.03.2021 dismissed the appeal of the revenue for the captioned assessment year in ITA No. 602/Del/2014. Against the said order, a Miscellaneous Application was filed by the revenue wherein it is stated that grounds of appeal No. 1 & 2 taken by the revenue in ITA No. 602/Del/2014 were not decided by the coordinate bench. Thereafter, such Miscellaneous Application of the revenue is allowed in terms of the order dt. 02.05.2025 and order of the Tribunal dt. 18.03.2021 was recalled for adjudication of Grounds of appeal No. 1 & 2 taken by the revenue. With this background, the grounds of appeal No. 1 & 2 taken by the revenue are decided as under:

4. For the sake of convenience, the Grounds of appeal No. 1&2 of the revenue are reproduced as under:

1. *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) erred in directing the A.O. to give refund of Rs. 3,20,87,719/- to the assessee without either verifying the records or allowing the A.O. an opportunity to explain?*
2. *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) erred in directing the A.O. to give refund of Rs. 3,20,87,719/- to the assessee without appreciating the fact that refund of Rs. 3,20,87,719/- has already been granted to the assessee?*

5. Heard both the parties and perused the material available on records. In the instant case the assessee claimed that the AO has committed an error of taking incorrect figure tax already charged at Rs. 284,21,48,943/- as against the correct figure of Rs. 287,42,36,862/- in the order passed u/s 254/250/143(3) dt. 21.01.2012 giving effect to the order of Tribunal dt. 29.10.2008. For this our attention is invited to the computation sheet in ITNS 150 enclosed with appeal memo in Form 36 filed before us. However, no copy of the order passed on 19.12.2008 is produced before us wherein the credit of such tax of Rs. 284,2,48,943/- stated to have already charged was allowed. Under these circumstances, we are of the view that an opportunity to the AO should be allowed for making necessary verification of the fact whether due credit of the tax paid by the assessee is allowed or not. Accordingly, we direct the AO to verify from the records and give the credit of the correct amount of taxes paid to the assessee. Needless to say, assessee should be provided reasonable opportunity before concluding the issue and the assessee is also directed to produce all the evidences of the taxes paid as claimed. The grounds of appeal No. 1 & 2 are thus partly allowed for statistical purposes.

6. In the result, appeal of the revenue is partly allowed.

Order pronounced in the open Court on 28.10.2025.

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

Date:- 28.11.2025

**PK, Sr. PS*

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Copy forwarded to:

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ASSISTANT REGISTRAR
ITAT, NEW DELHI