



CWP-16681-2023

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH**

(222)

CWP-16681-2023

Date of Decision:-10.02.2025

Amrit Lal Syal (since deceased) through LR

.....Petitioner

Versus

Principal Commissioner of Income Tax, Panchkula and others

.....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MR. JUSTICE ALOK JAIN**

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Present: Mr. Vinay Gaur, Advocate for  
Mr. Naveen Sheokand, Advocate for the petitioner.

Mr. Yogesh Putney, Senior Standing counsel and  
Mr. Vaibhav Gupta, Junior Standing counsel for  
Income Tax Department for respondent No.1.

Mr. Saurabh Kapoor, Advocate (through VC) and  
Ms. Muskaan Gupta, Advocate for the respondents No.2 to 4.

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**LISA GILL, J. (Oral)**

1. Prayer in this petition is for directing respondents to release refund of Rs.23,38,338/- to the petitioner along with applicable interest under Section 244-A (1) (b) and Section 244-A (1-A) of the Income Tax Act till date of release of refund.

2. Learned counsel for respondent No.1 fairly points out that CWP-3851-2023 filed by another legal heir of deceased petitioner Amrit Lal Syal has been disposed of on 12.11.2024 while taking note of the fact



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that answering respondents have already taken up the matter for deciding the refund application.

3. Mr. Saurabh Kapoor, Advocate, submits that in case, refund application has not been decided pursuant to order dated 12.11.2024 passed in CWP-3851-2023, needful shall be done within a period of two weeks from date of receipt of certified copy of this order.

4. Writ petition is disposed of accordingly.

**(LISA GILL)**  
**JUDGE**

**(ALOK JAIN)**  
**JUDGE**

**February 10, 2025.**

*S. Sethi*

Whether speaking/reasoned:- Yes/No  
Whether Reportable:- Yes/No