



2026:DHC:3486



\$~90

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

%

Date of Decision: 22.04.2026

+ **CONT.CAS(C) 694/2026**

ROHIT CHECHI

.....Petitioner

Through: Mr. Vaibhav C, Advocate.

versus

UNION OF INDIA AND ANR

.....Respondents

Through: Mr. Awadhesh Kumar Singh, SPC for UOI.

Mr. Indruj Singh Rai, SSC alongwith Mr. Sanjeev Menon, Mr. Rahul Singh and Mr. Gaurav Kumar, Advocates.

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

SACHIN DATTA, J. (ORAL)

CM APPL.26508/2026 (Exemption)

1. Allowed, subject to all just exceptions.
2. Application stands disposed of.

CONT.CAS(C) 694/2026

3. The present petition has been filed by the petitioner alleging wilful disobedience/ non-compliance with the directions contained in the order dated 25.07.2025 passed in W.P.(C) 10754/2025. The said order reads as under:

1. This petition has been filed with the following prayers:-

"A. Issue a writ of Mandamus or any other appropriate writ, order or direction directing the Respondents to refund the excess amount of ₹6,30,429/- (Six lakh thirty thousand four hundred twenty-nine rupees only) paid by the Petitioner under the VSV Scheme forthwith;



B. Direct the Respondents to pay statutory interest on the refunded amount from the date of payment till the date of refund in accordance with Sections 244A of the Income Tax Act, 1961;
C. Direct the Respondents to pay the costs of the present petition, including legal fees and incidental expenses, amounting to a sum of W.P.(C)-10754/2025 up to ₹50,000/- (fifty thousand rupees only), or such higher amount as this Hon'ble Court may deem just and proper in the facts and circumstances of the case;
D. Pass such other and further orders as this Hon'ble Court may deem just and proper in the interest of justice."

2. In substance, the grievance of the petitioner is for a direction to the respondents to refund the alleged excess amount of ₹6,30,429/- (Six lakh thirty thousand four hundred twenty-nine rupees only) paid by the petitioner under the VSV Scheme.
 3. The learned counsel appearing for the respondents, states that the prayer as made by the petitioner with regard to the refund of the aforesaid amount shall be considered.
 4. As the grievance of the petitioner is only for the refund of the alleged excess amount of ₹6,30,429/- (Six lakh thirty thousand four hundred twenty-nine rupees only), said to have been paid by the petitioner under the VSV Scheme, we deem it appropriate to dispose of the writ petition by directing the respondents to consider the prayer of the petitioner in this writ petition for refund of the aforesaid amount and pass appropriate orders. The decision thereof shall be communicated to the petitioner.
 5. The petition is disposed of. The pending application is also disposed of.
4. Learned counsel for the respondents, who appears on advance notice, submits that an order dated 09.04.2026 has been passed which, *inter alia*, records the following decision:

"Subsequent to the payments made by the assessee, order u/s 5(2) of the Income Tax Act, 1961 was passed on 16.01.2023 determining refund of Rs.6,30,431/-. Unfortunately, CPC adjusted the refund of Rs.6,30,431/- against the penalty demand of Rs.19,38,000/- which was already irrelevant as the assessee had already opted for the DTVSVs



2026:DHC:3486



Scheme and has already settled his dues.

In order to cancel the Penalty demand of Rs. 19,38,000/- u/s 271(1)(c), the then AO passed an order u/s 275(1)(A)/271(1)(C) of the Income Tax Act, 1961 vide dated 06.04.2023. Thus, the penalty demand u/s 271(1)(c) of Rs.19,38,000/- against the assessee stands cancelled.

Therefore, to release the refund to the assessee afresh, a rectification order u/s 154/(143(3) is being passed.

Issue necessary form. Give credit for prepaid taxes as per online portal of Income Tax and allow credit of TDS after verification.”

5. It is further submitted that subsequent thereto, steps have been taken to remit the refund into the petitioner's bank account. It is assured and undertaken that the money will be duly received by the petitioner in his bank account, within a period of one week from today.

6. Taking the aforesaid statement on record, the present petition stands disposed of.

SACHIN DATTA, J

APRIL 22, 2026/at/sv/sl