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

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Date of Decision: 17.09.2025

+ **W.P.(C) 7438/2025**

MR. ANIL KUMAR GOEL

.....Petitioner

Through: Ms. Himanshi Goel with Mr. Mayank
Sharma, Advs. along with petitioner.

versus

PR. COMMISSIONER OF INCOME TAX- DELHI 10 AND ORS.

.....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr.
Apoorv Agarwal and Mr. Parth
Samwal, JSCs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (ORAL)

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

*“a) issuance of writ under Article 226 and 227 of
the Constitution of India in the nature of
mandamus or any other appropriate writ, order,
or direction directing the respondents to issue the
consequential refund in compliance of order
dated 08/02/2017 passed by LD CIT (Appeals) for
AY 2007-08 along with refunds adjusted for other
years with interest and cost;*

b) Issue a writ of mandamus or any other



appropriate writ, order, or direction directing Respondent No. 1 to grant the statutory interest to the Petitioner under Section 244A of the Income Tax Act, 1961, as applicable;

c) Issue a writ of mandamus or any other appropriate writ, order, or direction directing Respondent No. 1 to grant the penal interest to the Petitioner as applicable;

d) Recompute the refund along with interest to be paid by the department;

e) Award costs of litigation to the Petitioner and grant compensation for the legal cost, harassment, inconvenience, and undue hardship caused due to the inaction and failure of the Respondents.”

2. In effect, the petitioner is seeking refund of certain amounts along with interest for four different assessment years. It is a case that the same has not been done and the same is liable to be paid with applicable interest. Ms. Himanshi Goel, learned counsel appearing on behalf of the petitioner has drawn our attention to page 39 of the paper-book to contend that the total refund the petitioner is entitled to as on the date of filing of the writ petition is Rs. 9,98,236.80. The chart at page 39 is reproduced as under:-

Date of adjustment of refund	Adjusted for AY	Amount of refund (Rs.)	Interest from	Interest till	Interest for No of Month	Rate of interest Per Month	Interest (Rs.)	Total Refund (Rs.)
30/12/14	2007-08	469470	Jan-15	May-25	124	0.50%	291071.4	760541.4
10/06/19	2015-16	22770	Jun-19	May-25	71	0.50%	8083.35	30853.35
10/06/19	2017-18	76590	Jun-19	May-25	71	0.50%	27189.45	103779.5
05/10/18	2018-19	73880	Oct-18	May-25	79	0.50%	29182.6	103062.6
Total		642710					355526.8	998236.8



3. Mr. Abhishek Maratha, learned SSC with Mr. Apoorv Agarwal have placed before us certain documents to contend that the respondents have worked out the amount payable to the petitioner and the amount including the interest shall be paid to the petitioner within a period of eight weeks.
4. If that be so, the amount due and payable to the petitioner shall be released within a period of eight weeks as an outer limit. The breakup of the said amount shall be furnished within the same time period.
5. If the petitioner is of the view that the payment of the amount is short, a representation shall be made to the Assessing Officer giving justification for further refund and the same shall be considered by the Assessing Officer in accordance with the Rules and communicate its decision to the petitioner within a period of four weeks thereafter.
6. If the petitioner is still aggrieved by the order to be passed by the Assessing Officer, liberty shall be with the petitioner to file an application for revival of this petition, along with the order received.
7. This petition is disposed of accordingly.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 17, 2025/sr