



\$~12

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010124102026
+ **W.P.(C) 4115/2026, CM APPL. 20104/2026 & CM APPL. 20105/2026**

NEC CORPORATION INDIA PRIVATE LIMITED Petitioner
Through: Mr. Manuj Sabharwal, Mr. Drona Negi, Mr. Manish Kumar and Mr. Rohit Gupta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16(1), DELHI & ORS. Respondents
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC and Mr. Yojit Pareek, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER
25.08.2026

%

1. The petitioner has approached this Court with a grievance that while the amount of refund was determined in the petitioner's case for different years, the same was granted after a delay of three to four years and the respondent/Assessing Officer (AO) has not paid statutory interest for the period interregnum, as payable under Sections 244A(1) and 244A(1A) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*).
2. Mr. Manuj Sabharwal, learned counsel for the petitioner argued that inspite of the fact that the petitioner has made a score of representations



before the respondents, no heed has been paid and ultimately the petitioner has to approach this Court for issuance of the necessary directions.

3. Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondents was not in a position to give any satisfactory justification for the inordinate delay in making payment and then not paying interest which has been provided by the statute itself.

4. He, however, prayed that four weeks' time be allowed to the respondents so that due payment of interest be calculated and payment be made.

5. For the purpose of clarity, the details as given by the petitioner in the memo of writ petition are reproduced hereinunder:

	AY 2011-12	AY 2014-15	AY 2021-22
Date of determination of refund/ date from which interest is to be calculated	09.07.2020	09.07.2020	01.04.2021
Actual date of grant of refund/ credit to the bank account of the Petitioner	25.07.2023	25.07.2023	23.01.2025
Number of months for which interest is to be paid by the Respondent	37 months	37 months	46 Months
Amount of balance interest to be paid	Rs 39,52,417	Rs 14,50,629	Rs 1,08,28,547

6. Heard learned counsel for the parties.

7. A perusal of the above chart and the amount of interest as calculated by



the petitioner reveals that at a substantial amount of interest is due to be paid to the petitioner and the delay in making refund is also substantiated from 37 months to 46 months. Such delay and withholding of due payment of interest to an assessee cannot be countenanced.

8. We, therefore, dispose of the present writ petition and direct the AO to calculate the interest payable to the petitioner on or before 30.09.2026 under intimation to the petitioner. In case the petitioner is not satisfied with the same, it shall be free to make a representation before the AO.

9. The interest so calculated shall be credited in the petitioner's account on or before 15.10.2026. In case, the amount is not credited by 15.10.2026, the entire amount payable to the petitioner shall carry additional interest @ 0.5% per month payable from 15.10.2026.

10. Pending application(s) also stands disposed of.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 25, 2026/sds