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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010176712026
+ **W.P.(C) 5631/2026, CM APPL. 27599/2026 & CM APPL. 34832/2026**
YATISH SAXENA Petitioner

Through: Mr. Paras Jindal, Advocate for Mr.
Nikhil Goyal, Advocate through VC.

versus

ASSISTANT COMMISSIONER OF INCOME TAX AND ANR

.....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann and Mr. Pratyaksh Gupta,
JSCs for IT Dept.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **21.08.2026**

1. Learned counsel for the petitioner contended that for the Assessment Years 2009-10, 2010-11, 2011-12, and 2012-13 demands of Rs. 4,52,188/- (Ref No. 2010200910040512521T), Rs. 2,04,369/- (Ref No. 20172010101599218801), Rs. 49,48,730/- (Ref No. 2016201137049076722T) and Rs. 26,29,922/- (Ref No. 2013201237013914932T) including interest have been raised by way of intimations under Sections 143(1) and 154 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) against the petitioner because the credit of TDS which Kingfisher Airlines (erstwhile employer) had deducted from the salary of the petitioner amounting to Rs. 1,08,367/- for AY 2009-10, Rs. 10,88,879/- for AY 2010-11, Rs. 13,57,302/- for AY 2011-12, and Rs. 7,14,967/- for AY 2012-13 was not given.

2. It is contended that the issue involved in the present writ petition is



squarely covered by a judgment dated 01.10.2024 of this Court rendered in W.P.(C) 13765/2024 ***Satwant Singh Sanghera v. The Assistant Commissioner of Income Tax & Anr.***

3. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the Respondent, was not in a position to dispute the legal position of law as stated by the learned counsel for the Petitioner.

4. Heard learned Counsel for the Parties.

5. Adverting to the merits of the case, we are of the view that the Respondent could perhaps have been justified in disallowing the amount of TDS which was collected by Kingfisher Airlines from the Petitioner's salary, as the same was not deposited by said deductor but the Petitioner cannot be blamed for that and deprived of his legitimate right, as has been held by this Court in its judgement ***Satwant Singh Sanghera (supra)***.

6. We therefore allow the writ petition and quash and set aside the impugned demands for the AY's 2009-10, 2010-11, 2011-12, and 2012-13 to the extent they relate to the non-grant of credit of Tax Deducted at Source by the Kingfisher Airlines.

7. Needless to observe that our order shall confine to the amounts which have been deducted by the Kingfisher Airlines and in case there is any other demand raised by the Assessing Officer, the same shall not be effected.

8. The instant petition, alongwith pending applications, stands disposed of in the aforesaid terms.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 21, 2026/MR