

\$~48

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

+ W.P.(C) 9378/2015

M/S UMA SHANKER KHANDELWAL & CO.

..... Petitioner

Through: Mr Prakash Kumar, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 22(1) & ANR.

..... Respondents

Through: Mr Zuheb Hussain, Jr. Standing Counsel with  
Mr Aamir Aziz, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE BADAR DURREZ AHMED**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**ORDER**

%

**26.02.2016**

This writ petition pertains to the assessment year 2001-02. The petitioner states that certain refunds are due against the petitioner in respect of that assessment year. This is because the demand was subsequently reduced and in the meanwhile recoveries in respect of the higher demand had already been made. The petitioner submits that the credit should be given for the tax already recovered in respect of this assessment year.

We are disposing of this petition by directing the Assessing Officer to examine the contentions of the petitioner raised in this writ petition with regard to refund and in case the refund is found due, the same be paid to the petitioner along with interest thereon within a period of 8 weeks from today.

**BADAR DURREZ AHMED, J**

**SANJEEV SACHDEVA, J**

**FEBRUARY 26, 2016**

**rs**