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

\+ W.P.(C) 196/2024

ASHWANI KAPOOR LEGAL REPRESENTATIVE OF LATE COL SURAJ PERKASH KAPOOR .....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Roy, Mr. Mayank Kouts & Mr. Shiva Narang, Advocates

versus

COMMISSIONER OF INCOME TAX & ORS. .....Respondents

Through: Mr. Aseem Chawla, Sr. SC alongwith Ms. Pratishtha Chaudhary and Mr. Naveen Rohila, Advocates

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% 22.07.2024

1. This writ petition has been preferred seeking the following reliefs:-

> "i. Issue a writ of certiorari or any other writ, direction, order in the nature thereof quashing the adjustment of refund of late Col. Suraj Perkash Kapoor for assessment year 2023-24 against the outstanding demands of late Col. Suraj Perkash Kapoor as passed by Respondent no. 3 in intimation under S.143(1) of the Act.
>
> ii. Issue a writ of certiorari or any other writ, direction, order in the nature thereof quashing the outstanding demands of late Col. Suraj Perkash Kapoor for previous assessment years as communicated by Respondent No.3 on 10.11.2023.
>
> iii. Issue a writ of mandamus or any other writ, direction, order in the nature thereof directing the respondents to issue the refund of late Col. Suraj Perkash Kapoor for the assessment year 2006-07 & 2023-24 as mentioned in para 15 to the petitioner along with applicable interest."

2. Since the grievance which remains is confined only to a prayer for grant of refunds and rectification applications are stated to have already been moved, we dispose of this writ petition with the following directions.

3. Since the respondents are unable to trace the original rectification applications in record file, we accord liberty to the writ petitioner to move fresh rectification applications along with copies of the applications originally filed within a period of one week from today. The said applications shall, subject to due verification of all facts and contentions on merits being kept open, be disposed of within a period of six weeks therefrom.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 22, 2024/_RM_