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

\+ W.P.(C) 363/2023

ANUJ BANSAL .....Petitioner

Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 14 NEW DELHI .....Respondent

Through: Mr. Debesh Panda, Sr. Standing Counsel with Ms. Zehra Khan, Jr. Standing Counsel, Mr. Vikramaditya Singh, Jr. Standing Counsel, Mr. Ojaswa Pathak, Mr. Anauntta Shankar and Mr. Vineet Gupta, Advs.

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

**O R D E R**

% **04.09.2024**

1. We had taken note of the principal disputes which arise in the writ petition in our order of 22 May 2023. That order reads as follows:

> "1. Mr Kapil Goel, learned counsel, who appears for the petitioner, says that the amount which was shown as refundable, in the Income Tax Computation Form dated 10.05.2023, has been scaled down.
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> 2. To be noted, in the Income Tax Computation Form dated 10.05.2023, the amount refundable to the petitioner has been shown as Rs.15,72,840/-. In the Income Tax Computation Form dated 19.05.2023, this amount has come down to Rs.8,50,890/-.
>
> 3. Mr Kunal Sharma, learned senior standing counsel, who appears on behalf of the respondent/revenue, will explain as to how the refund amount was reduced. However, in the meanwhile, Rs.8,50,890/- will be remitted to the petitioner, within the next ten

> days.
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> 4. List the matter on 17.08.2023.
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> 5. For the purpose of good order and record, the Registry will scan and upload the copies of the aforementioned Income Tax Computation Forms, so that the same remain embedded in the case file."

2. However, and during the pendency of the present writ petition, we are informed that the amount of INR 8,50,890/- has already been remitted to the petitioner along with some component of the interest which is referable to Section 244A of the Income Tax Act, 1961.

3. In view of the aforesaid, and since only an issue of computation and release of interest on delayed refund remains, we dispose of the instant writ petition with a direction to the concerned Assessing Officer to take appropriate steps in that regard, compute the amount which is payable to the writ petitioner according to the respondents and release the same within a period of six weeks from today.

4. Subject to the aforesaid observations, this writ petition shall stand disposed of.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**SEPTEMBER 4, 2024/***MR*