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

+ **W.P.(C) 1186/2024**

**TIMES INTERNET LTD. (AMALGAMATED ENTITY OF
TIMES BUSINESS SOLUTIONS LTD.) Petitioner**

Through: **Mr. Rajiv Saxena, Ms.
Sumangla Saxena and Ms.
Niharika Jauhari, Advs.**

versus

PCIT, DELHI-7 AND ORS Respondents

Through: **Mr. Sunil Agarwal, Sr.
Standing Counsel along with
Mr. Shivansh B. Pandya, Jr.
Standing Counsel and Mr.
Utkarsh Tiwari, Adv.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

19.02.2024

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1. Pursuant to the directions issued by us on the earlier occasion, Mr. Agarwal, learned counsel on instructions apprises the Court that although a refund order has been duly drawn, the same could not be given effect to since it was made in the name of the erstwhile company Times Business Solutions Limited.

2. Mr. Saxena, learned counsel appearing for the writ petitioner draws our attention to the communication of 03 August 2023 to submit that all facts relating to the merger which came into effect on 01 April 2013 and thus prior to the order of the Income Tax Appellate Tribunal ['ITAT'] of 14 September 2018 had been duly provided to the respondents.



3. In view of the aforesaid, we dispose of the instant writ petition with a direction to the respondents to take note of the disclosures made in the aforementioned communication and to take appropriate steps for revising the refund order and effecting release of refund with due expedition and preferably within a period of four weeks from today.
4. The writ petition stands disposed of on the aforesaid terms.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.
FEBRUARY 19, 2024/_{RW}