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

+ **W.P.(C) 2650/2024**

**SAGARIKA GHOSH-LEGAL HEIR OF LATE SH.
DIPANKAR MOHAN GHOSH-THROUGH HER SPA
HOLDER UPENDRA NATH MARWAH Petitioner**

Through: Mr. Salil Kapoor, Mr. Sumit
Lal Chandani, Ms. Ananya
Kapoor and Mr. Tarun
Chanana, Advs.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-
1-3-1, INTL. TAXN & ANR. Respondents**

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel.

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**

**ORDER
22.02.2024**

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CM APPL. 10883/2024 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 2650/2024

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

“a) Issue writ in the nature of mandamus directing the Respondent
to adjudicate the rectification application dated 16.05.2023 filed
by the Petitioner within a stipulated time frame;

b) Issue writ in the nature of mandamus directing the Respondent
to issue refund due to the Petitioner along with the interest
thereon;



c) Issue any other Writ, order, or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. Bearing in mind the limited nature of the issues which stand raised, we deem it expedient in the interest of justice to dispose of the present writ petition with the following directions.

3. The competent authority of the respondents shall duly attend to examine and dispose of the pending rectification application dated 16 May 2023. It shall, post taking a decision on the said application, also attend to the claim for refund which has been raised by the writ petitioner and would be consequential. The aforesaid exercise shall be completed within a period of six weeks from today.

4. The competent authority shall proceed in the matter with due notice to the writ petitioner.

5. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.

FEBRUARY 22, 2024/RW