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

\+ W.P.(C) 3621/2023

ROHIT KUMAR GUPTA ..... Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia and Ms. Renu Arora Kamra, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE-13, DELHI AND ANR. ..... Respondents

Through: Mr. Sanjay Kumar & Ms. Easha, Advocates

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

O R D E R

% **14.05.2024**

1. We take note of the principal challenge and grievance which lead to the writ petitioner approaching this Court and which stands duly encapsulated in our order of 22 March 2023. We had on that occasion taken note of the contention of the petitioner that no assessment orders had been ultimately framed for Assessment Years [“**AYs**”] 2009-10, 2010-11 and 2011-12. We also took note of the submission of the petitioner that those AYs’ would now be immune from any further assessment, consequent to the period of limitation having come to an end.

2. Mr. Kumar, learned counsel, on instructions states that undisputedly no final assessment orders could be passed within the

period prescribed under the Income Tax Act, 1961.

3. In view of the aforesaid, we dispose of this writ petition by observing that the issue of refunds that may be payable and liable to be released in favour of the writ petitioner shall be duly examined and released with due expedition. The aspect of refund shall be examined alongside any statutory interest that may be payable.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 14, 2024
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