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

\+ W.P.(C) 3307/2019 & CM APPL. 32821/2021 (for directions)

TRIUNE ENERGY SERVICES PRIVATE LIMITED ..... Petitioner

Through: Mr. Rony John & Mr. Arahdeep Singh, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX NEW DELHI & ORS. ..... Respondents

Through: Mr. Abhishek Maratha, SSC with Ms. Nupur Sharma & Mr. Parth Semwal, Advs.

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

O R D E R

% **28.02.2024**

1. Learned counsels for parties are ad idem that the principal grievance with respect to refund and statutory interest has been disposed of. However, we are informed that the petitioner was also entitled to interest in terms of Section 244A(1A) of the Income Tax Act, 1961. According to learned counsel the aforesaid issue has not been examined by the Assessing Officer ["**AO**"].

2. We, consequently, direct the AO to examine the relevant record and if interest in terms of provision aforenoted be payable, the same shall be released within a period of three weeks from today. The

computation sheet, which has been provided to Mr. Maratha by the AO, is taken on record.

3. The petition shall stand disposed of.

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J

FEBRUARY 28, 2024/kk