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

\+ W.P.(C) 6319/2024

SPIRIT GLOBAL CONSTRUCTION P LTD .....Petitioner

Through: Mr. S. Krishnan and Mr.Harshit Chauhan, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. .....Responde

Through: Mr.Vipul Agrawal, SSC with Mr. Gibran Naushad, Ms. Sakshi Shairwal, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MS. JUSTICE TARA VITASTA GANJU

O R D E R

% 29.07.2024

1. The solitary grievance which stands voiced in the writ petition was in respect of a purported failure on the part of the respondents to abide by the terms of an order of rectification dated 25 January 2023 and the computation of refund which came to be made pursuant thereto.

2. Mr. Aggarwal, learned counsel appearing for the respondent on instructions submits that although in terms of the original order under Section 154 of the Income Tax Act, 1961 ["**Act**"], a refund amount of INR 16,51,868/- was quantified, the same was not released since in the meanwhile a subsequent manual order dated 21 December 2023 came to be framed and in terms of which the refund amount was determined at INR 59,48,809/-.

3. According to the respondents, they would have to examine whether the subsequent refund amount as determined included the

amount of INR 16,51,868/-.

4. Bearing in mind the limited nature of the controversy which survives, we dispose of the writ petition with a direction to the respondents to undertake the requisite inquiry in this respect and pass a reasoned and speaking order within a period of four weeks from today. Any amounts which are still found refundable to the petitioner shall also be disbursed within the aforesaid period.

YASHWANT VARMA, J.

TARA VITASTA GANJU, J.

JULY 29, 2024/*neha*