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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ W.P.(C) 9296/2023 & CM APPL. 3417/2024 (Addl. Document)  
**XCHANGING TECHNOLOGY SERVICES INDIA**  
**PRIVATE LIMITED** .....Petitioner

Through: Ms. Snigdha Gautam, Adv.

versus

**THE DEPUTY COMMISSIONER OF INCOME**  
**TAX , NEW DELHI & ORS.** .....Respondents

Through: Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, JSCs & Mr.  
Utkarsh Tiwari, Adv.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**  
**23.07.2024**

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1. We take note of the principal grievance as voiced by Ms. Gautam, learned counsel for the writ petitioner, and which essentially stands restricted to the computation of refund which is due and payable to the writ petitioner. We note that in this respect an application for rectification dated 13 January 2024 has already been moved before the concerned Deputy Commissioner of Income Tax [“DCIT”].

2. In view of the aforesaid, and since no useful purpose would be served by retaining this petition on our Board, we dispose of the same with a direction to the DCIT to duly examine the application for rectification which has been made and dispose of the same in



accordance with law, preferably within a period of six weeks from today. All rights and contentions of respective parties are kept open.

**YASHWANT VARMA, J**

**RAVINDER DUDEJA, J**

**JULY 23, 2024/kk**