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

\+ W.P.(C) 12500/2023

TATA POWER DELHI DISTRIBUTION LIMITED .....Petitioner

Through: Mr. S.S. Tomar, Adv. for Mr. Vishal Kalra, Adv.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX , CIRCLE 25(1), NEW DELHI .....Respondent

Through: Mr. Aseem Chawla, SSC with Ms. Naincy Jain, JSC.

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

O R D E R

% **03.07.2024**

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

> "(a) a writ of and / or order and / or directions in the nature of Mandamus for issuing refund of INR 46,02,48,768 (including interest under section 244A of the Act amounting to INR 19,78,59,885 computed till August 31, 2023) along with applicable interest under section 244A of the Act due to the Petitioner for AY 2006-07 or any other appropriate writ, order or direction; and
> (b) such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. While reviewing the matter on 19 January 2024, we had taken note of a refund of INR 42,13,50,310/- having been duly effected by the respondents. The petitioners, however, had drawn our attention to a computation sheet and in terms of which the total refund claimed by them was pegged at INR 46,02,48,768/-. It is thus manifest that the writ petition only calls upon us to examine a computation issue.

3. In view of the aforesaid, we find no justification to continue the

instant writ petition and the same shall consequently stand disposed of with liberty reserved to the writ petitioner to adopt appropriate remedies.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 3, 2024/kk