$~57

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

\+ W.P.(C) 14111/2023 and CM APPL. 55815/2023 (Stay)

AKARSHAN INFRA DEVELOPERS PVT LTD .....Petitioner
Through: Ms. Nishtha Mittal, Adv.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Sanjay Kumar Sr. SC, Ms. Monica Benjamin, Jr. SC and Ms. Easha Kadian, Jr. SC

**CORAM:**
**HON'BLE MR. JUSTICE YASHWANT VARMA**
**HON'BLE MR. JUSTICE DHARMESH SHARMA**

**<u>O R D E R</u>**

**%** **11.12.2024**

1. The writ petitioner is aggrieved by the failure on the part of the respondents to accord credit of Tax Deducted at Source [“**TDS**”] amounting to INR 20,27,997/- and issue a consequential refund alongwith interest.

2. From the facts which are disclosed in the writ petition, it would appear that although the Income Tax Return of the petitioner-assessee has been duly processed, on account of a mismatch between the income declared and tax deducted and which stood reflected in the Form 26AS statement, the respondents have failed to attend to the prayer as made.

3. Mr. Kumar, learned counsel appearing for the respondents, however, on instructions states that the ends of justice may merit the matter being remitted to the concerned Assessing Officer [“**AO**”**]**, the second respondent herein, and who may, subject to due verification,

attend to the grievance which is addressed and pass appropriate orders in accordance with law.

4. In view of the above, we dispose of the writ petition by directing the second respondent to duly examine the claim of the writ petitioner and to pass a reasoned and speaking order within a period of four weeks from the date when a copy of our order is duly communicated to that respondent.

5. All rights and contentions of respective parties on merits are kept open.

**YASHWANT VARMA, J.**

**DHARMESH SHARMA, J.**

**DECEMBER 11, 2024**

sp