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

\+ W.P.(C) 2043/2024

TOWER VISION INDIA PVT. LTD. ..... Petitioner

Through: Dr. Shashwat Bajpai and Mr. Mahir Khanna, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 25(1) ..... Respondent

Through: Mr. Puneet Rai, Sr. Standing Counsel, Mr. Ashvini Kumar and Mr. Rishabh Nangia, Standing Counsels.

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

O R D E R

% **13.02.2024**

CM APPL. 8541/2024 (Exemption)

Allowed, subject to all just exceptions.

Applications are disposed of.

W.P.(C) 2043/2024

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

> "a. Issue a writ in the nature of mandamus directing the Respondents to issue the **statutory interest amounting to Rs. 55,53,503/-** plus interest on this delayed payment amounting to Rs. 10,82,013/- totaling to Rs. 66,35,516/- for AY 2017-18 as the action of the Respondents is unjust, arbitrary and against the provision of the Income Tax Act, 1961.
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> b. Issue any other Writ, order or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

c. To allow the writ petition with cost in favour of the Petitioner and against the Respondents."

2. The grievance of the petitioner essentially arises out of a purported failure on the part of the respondent to accord statutory interest on the refunds which were drawn in its favour. As is evident from a reading of the disclosures made in the writ petition, refund of Rs. 8,97,54,210/- was received by the petitioner on 10 June 2020 and a further sum of Rs. 8,59,530/- was received on 03 November 2020 for Assessment Year [**"AY"**] 2017-2018. According to the writ petitioner, the refund was without the statutory interest as per Section 244A of the Income Tax Act, 1961 [**"Act"**]. It is in the aforesaid backdrop that the present writ petition has come to be filed asserting that the respondent is also liable to pay the statutory interest on the shortage of interest amounting to Rs. 55,53,503/- granted under Section 244A of the Act.

3. Bearing in mind the limited issue which arises, we direct the respondent to duly examine the claim of the writ petitioner and pass a speaking order dealing with the aforesaid aspects within a period of three weeks from today.

4. All rights and contentions of respective parties are kept open.

5. The writ petition shall consequently stand disposed of on the above terms.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 13, 2024/ RW