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

\+ W.P.(C) 17845/2024

DHIRAJ KUMAR SINGH .....Petitioner

Through: Mr. Archit Arora, Advocate.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX & ANR .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. Abhishek Anand, Advocates.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **23.12.2024**

CM APPL. 75924/2024

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

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3. Issue notice.

4. Mr. Bhatia, learned counsel appearing for the Revenue accepts notice.

5. The petitioner has filed the present petition, *inter alia,* praying as under:

> "A. Exemption from filing clearer copies / retyped or with sufficient / exact margins / handwritten at this stage.

B. Such further orders may also be passed, as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

6. The demand against the petitioner in respect of the assessment years (AY) 2011-12 and 2012-13 relates to the tax that was deducted at source by the petitioner's employer (Kingfisher Airlines).

7. The question whether in the circumstances any further demand can be recovered from the petitioner is concededly covered by the judgment of a Co-ordinate Bench of this court in ***Sanjay Sudan vs. The Assistant Commissioner of Income Tax and Anr.*** Neutral Citation No. ***2023:148:DHC:001342*** dated 17.02.2023.

8. In view of the above, the impugned notices dated 12.09.2013 and 08.10.2018 raising a demand in respect of AYs 2011-12 and 2012-13 are set aside.

9. The petitioner would be at liberty to seek a refund of amount that may have been adjusted against the demands for AY 2011-12 and AY 2012-13 by adjusting any refund due to the petitioner in respect of any other AYs.

10. The petition is allowed in the aforesaid terms.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 23, 2024
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Click here to check corrigendum, if any