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

\+ W.P.(C) 1042/2025

ANSHU SAGAR KALRA .....Petitioner

Through: Mr. Abhiehek Jebaraj, Ms. Shivani Sagar Kalra and Ms. A. Reyna Shruti, Advocates.

versus

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

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar and Mr. Rishabh Nangia, JSCs

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

O R D E R

% **04.02.2025**

CM APPL. 5142/2025

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 1042/2025 & CM APPL. 5143/2025

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

> "(a) Issue a Writ of Certiorari or any other writ/order/direction quashing and setting aside the impugned notice dated 31.01.2022 under section 143(1) of the and the impugned demand of Rs.34,72,080.

> (b) Issue a Writ of Mandamus or any other writ/order/direction so as to direct the Respondent No. 1 to issue refund of Rs. 4,62,910 arising out of AY 2018-2019 and Rs. 18,200 arising out of AY 2023-2024 along with applicable interest."

4. It is the petitioner's case that demands in respect of AY 2011-12 and AY 2012-13 are reflected as due from the petitioner on account of defaults committed by its employer (Kingfisher Airlines Limited). The petitioner submits that although the tax was deducted by the employer, it had failed and neglected in depositing the same at the material time.

5. The learned counsel appearing for the Revenue fairly submits that the prayers made by the petitioner be allowed as the issue involved in the present petition is covered by the earlier decision of this Court in ***Sanjay Sudan v. The Assistant Commissioner of Income Tax & Another***.

6. Thus, for the foregoing reasons, we also hold that the demands for AY 2011-12 and AY 2012-13 raised as per notice dated 31.01.2022 are quashed. Respondents/Revenue are not entitled in law to adjust the demand raised for AY 2011-12 and AY 2012-13 against any other AY. It is ordered accordingly.

7. In view of the above, the present petition is allowed and the Revenue is restrained from adjusting any refund due to the petitioner against any demand reflected for the AYs 2011-12 and 2012-13.

8. The petitioner has adverted to the fact that an amount of Rs.4,62,910/- for AY 2018-19 and Rs.18,200/- for AY 2023-24 is liable to be refunded because of adjustment of demands.

9. As the amounts for AY 2018-19 and AY 2023-24 for Rs.4,62,910/- and Rs.18,200/- irrespectively have been adjusted, the said amounts are directed to be refunded to the petitioner.

10. The petition is disposed of in the aforesaid terms.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 4, 2025
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