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

\+ **W.P.(C) 1102/2025 & CM APPL. 5449/2025**

RAMESH RAINA

.....Petitioner

Through: Mr Ronit Ranjan, Mr Indronil Mohan and Mr Rishav Vats, Advocates.

versus

DEPUTY DIRECTOR OF INCOME TAX & ORS.

.....Respondents

Through: Mr Sunil Aggarwal, SSC, Mr Shivansh B Pandya, Mr Viplav Acharya, Ms Priya Sarkar, JSCs and Mr Utkarsh Tiwari, Advocate.
Ms Suruchi Mittal, SPC for UOI/R3.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **17.03.2025**

1. The petitioner has filed the present petition, *inter alia*¸ impugning a notice dated 13.12.2021 issued under Section 143(1)(a) of the Income Tax Act, 1961 [hereafter **the Act**]. The petitioner also impugns the action of the respondent withholding of refund for assessment year (AY) 2024-25.

2. Mr Aggarwal, learned counsel appearing for the Revenue submits that the grievance of the petitioner has since been addressed and rectification order dated 06.03.2025 has been passed under Section 154 of the Act.

3. In terms of the said order, the demand of ₹2,77,870/- reflected as outstanding for AY 2012-13 has been rectified.

4. In view of the said order, the refund is due to the petitioner in respect of AY 2024-25 is not required to be adjusted against any outstanding demand.

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5. Mr. Aggarwal, also submits that in view of the above, the petitioner's refund for AY 2024-25 will be processed in accordance with law. The respondents are bound down to the said statement.

6. No further orders are required to be passed in this petition. The same is disposed of. Pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 17, 2025
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Click here to check corrigendum, if any

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