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

\+ W.P.(C) 2466/2023 CM APPL. 9440/2023

LALIT SHARMA .....Petitioner
Through: Mr Vikram Kakar, Advocate.

versus

INCOME TAX OFFICER WARD 50 1 & ANR. .....Respondents
Through: Mr Gaurav Gupta, senior standing counsel with Mr Shivendra Singh and Mr Yojit Pareek, Advocates.

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

O R D E R

% 04.04.2025

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

> "a. Issue a writ of mandamus or any other appropriate writ directing the Respondent to pay back by way of refund, the excess Tax collected of Rs. 50,220/- for AY 2010-11 forthwith in name of the Legal Representative of the Assessee along with applicable interest or any other sum so determined by this Hon'ble court."

2. Admittedly, the amount of refund as claimed by the petitioner has since been disbursed to the petitioner. The petitioner now claims that he is also entitled to interest on the amount so disbursed on account of delay in disbursing the same.

3. The petitioner is a legal heir of the Assessee in question (the petitioner's late father). The Assessee expired on 12.11.2013. It is the

Revenue's case that the refund due to the Assessee could not be processed and the voucher issued was thereafter cancelled. The petitioner applied for the refund as a legal heir of the deceased Assessee in the year 24.04.2019. However, it is stated that his bank accounts could not be verified and on verification were found to be incorrect. The said bank accounts were verified sometime in November 2022 and the refund was disbursed to the petitioner's bank account on 23.02.2023. It is the petitioner's case that at no point was it communicated that his bank account was unverified or that the description was found to be incorrect. However, it is noticed that the same is reflected in the portal, print out of which has been annexed by the Revenue in the counter affidavit.

4. Mr Gupta fairly states that the delay, if any, can only be after the verification of the petitioner's bank account, which was conducted in November 2022.

5. In view of the above, we direct the Revenue to compute the interest as payable for the period from November 2022 till the disbursement of the refund and remit the same to the petitioner's bank account as expeditiously as possible and preferably within a period of six weeks from date.

6. The petition is disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 04, 2025
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Click here to check corrigendum, if any