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

+ **W.P.(C) 2023/2025 & CM APPL. 9559/2025**

M/S MOSAIC INDIA PVT. LTD

.....Petitioner

Through: Dr. Shashwat Bajpai, Ms. Simran
Madhyan and Mr. Sarthak Tripathi,
Advs.

versus

**DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 16(1) & ANR**

.....Respondents

Through: Mr. Siddhartha Sinha, Sr. Standing
Counsel with Ms. Anu Priya Nisha
Minz, Mr. Niranjana Sameer Marde
and Ms. Jyoti, Advs.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

17.02.2025

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1. Heard the learned counsel for the parties. Having regard to the facts of the present case, we find it appropriate to dispose of this petition with a direction to the Deputy Commissioner of Income Tax concerned to consider, decide and take appropriate action as may be warranted under the law on the application dated 29.05.2024 which has been annexed as Annexure P-25 to the writ petition.
2. The decision under this Order by the Deputy Commissioner of Income Tax shall be taken within four weeks from today.
3. While taking the decision, if the amount is found refundable, the same



shall be refunded along with statutory interest to the petitioner within a week thereafter.

4. This Order shall be communicated to the Deputy Commissioner of Income Tax concerned by the learned counsel representing the Revenue forthwith.

5. With the aforesaid direction, the present petition stands disposed of.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 17, 2025

N.Khanna