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

\+ W.P.(C) 2488/2025 & CM APPL. 11769/2025

VIKRAM KAPOOR .....Petitioner

Through: Mr. Nikhil Goyal and Mr. Bankim Garg, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX & ANR. .....Respondent

Through: *Appearance not given.*

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

O R D E R

% **27.02.2025**

CM APPL. 11770/2025

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 2488/2025 & CM APPL. 11769/2025

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

> *"(i) Issuance a writ in the nature of Certiorari for quashing and setting aside the impugned notice dated 20.01.2022 (Annexure P-15) being illegal and contrary to the provisions of the Act;*
>
> *(ii) Issue a writ in the nature of Certiorari for quashing demand reference 2010200851077220480T in AY 2008-09, 2013201237055578592T in AY 2012-13 and 2014201337019042625T in AY 2013-14 (Annexure P-6) created by the Respondents being illegal and contrary to the provisions of the*

Act and consequentially give effect to the Income Tax Returns of the respective Assessment Years filed by the Petitioner in accordance with the law;

(iii) Issue a writ in the nature of Mandamus to restrain the Respondents from adjusting any refund due to the Petitioner against any demand reflected for the AY's 2008-09, AY 2012-13 and 2013-14;

(iv) Issue of any other appropriate writ or direction which this Hon'ble Court may deem fit and proper in the circumstances of the case."

4. It is the petitioner's case that demands in respect of AY's 2008-09, 2012-13 and 2013-14 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*** reported in ***[2023] 148 taxmann.com 329 (Delhi)***; ***Neutral Citation: 2023: DHC:1342***.

6. Thus, for the foregoing reasons, we also hold that the demands for AY's 2008-09, 2012-13 and 2013-14 raised as per notice dated 20.01.2022 are quashed. Respondents/Revenue are not entitled in law to adjust the demand raised for AY's 2008-09, 2012-13 and 2013-14 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 AY's 2008-09, 2012-13 and 2013-14.

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

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 27, 2025
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