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

\+ W.P.(C) 2628/2025 & CM APPL. 12490/2025

M/S REMOTE INFOSYSTEM PVT LTD .....Petitioner

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

Versus

THE INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Vipul Agrawal, Sr. Standing Counsel with Ms. Sakashi Shairwal, Jr. Standing Counsel and Mr. Akshat Singh, Nr. Standing Counsel.

Mr. Sunil Agarwal, Sr. Standing Counsel with Mr. Shivansh B. Pandya, Jr. Standing Counsel, Mr. Vipin Acharya, Jr. Standing Counsel, Ms. Priya Sarkar, Jr Standing Counsel, Mr. Utkarsh Tiwari, Advs.

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

O R D E R

% **27.03.2025**

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

> "a) Issue a writ in the nature of mandamus directing the Respondents to issue refund of excess payment of regular income tax assessment amount of Rs. 1,22,54,895/- for the Assessment Year 2021-22, 2022-23 and 2023-24 alongwith up-to-date interest as the action of the Respondents is unjust, arbitrary and contrary to the provisions of the Income Tax Act."

2. It is the petitioner's case that it had deposited an amount in excess of its liability. The petitioner, therefore, seeks refund of the same.

3. The learned counsel for the petitioner submits that the petitioner had

deposited certain amount vide some challans dated 08.03.2024 [Annexure P-2 (Colly)] under an incorrect head. Thereafter, the petitioner had, once again, deposited the amount vide challans dated 22.03.2024 [Annexure P-3 (Colly)] under the correct head.

4. Undisputedly, the petitioner had erroneously deposited an amount under the incorrect head and the same is liable to be refunded to the petitioner. The learned counsel appearing for Revenue fairly states that the present petition be disposed of by directing the respondents to process the refund in a time bound manner.

5. In view of the above, the present petition is disposed of by directing the concerned authority to verify the challans as annexed to the present petition. If it is found that the petitioner has paid any excess amount, and there is no other impediment in refunding the same, the respondent would refund the excess amount to the petitioner as expeditiously as possible and preferably within a period of eight weeks from date.

6. In the event, the concerned authority comes to the conclusion that the refund cannot be processed, the authority shall inform the reasons for the same, in writing, to the petitioner. Needless to state, if the petitioner is not agreeable to the same, the petitioner would be entitled to avail its remedies in accordance with law.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025
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Click here to check corrigendum, if any