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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 2816/2025

BECHTEL POWER CORPORATION

.....Petitioner

Through: Mr Deepak Chopra and Ms Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE INTERNATIONAL TAX 1 1 2 & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Yashika Gupta, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

27.03.2025

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

“a. Direct Respondent No.1 to dispose of the application dated 22.10.2021 for processing the Return of Income of the Petitioner for Assessment Year 2013-14;

b. Direct Respondent No. 1 to issue consequential refund along with statutory interest under section 244A of the Income-tax Act, 1961, due to the Petitioner for Assessment Year 2013-14; and”

2. The learned counsel appearing for the Revenue fairly states that the petitioner has been pursuing the department for processing its income tax returns for the Assessment Year [AY] 2013-14, however, the same has not



been processed as yet.

3. On a pointed query from the court, whether the processing of return is now barred by time, Mr Chopra, learned counsel appearing for the petitioner submits that time for processing of the return has been extended on several occasions.

4. In the given circumstances, we direct the concerned authority to process the petitioner's income tax return for AY 2013-14 as expeditiously as possible, in accordance with law. If the time period for processing of the return has expired, the return must be accepted at its face value and the refund if due, is required to be processed. The concerned authority is directed to take steps accordingly.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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Click here to check corrigendum, if any



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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 2817/2025

BECHTEL LIMITED

.....Petitioner

Through: Mr Deepak Chopra and Ms Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 1 1 2 NEW DELHI & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Yashika Gupta, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

27.03.2025

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

“a. Direct Respondent No.1 to dispose of the application dated 22.10.2021 for processing the Return of Income of the Petitioner for Assessment Year 2013-14;

b. Direct Respondent No. 1 to issue consequential refund along with statutory interest under section 244A of the Income-tax Act, 1961, due to the Petitioner for Assessment Year 2013-14; and”

2. The learned counsel appearing for the Revenue fairly states that the petitioner has been pursuing the department for processing its income tax returns for the Assessment Year [AY] 2013-14, however, the same has not



been processed as yet.

3. On a pointed query from the court, whether the processing of return is now barred by time, Mr Chopra, learned counsel appearing for the petitioner submits that time for processing of the return has been extended on several occasions.

4. In the given circumstances, we direct the concerned authority to process the petitioner's income tax return for AY 2013-14 as expeditiously as possible, in accordance with law. If the time period for processing the return has expired, the return must be accepted at its face value and the refund if due, is required to be processed. The concerned authority is directed to take steps accordingly.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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Click here to check corrigendum, if any



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2818/2025**
BECHTEL POWER CORPORATION

.....Petitioner

Through: Mr Deepak Chopra and Ms Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE INTERNATIONAL TAX 1 1 2 & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Yashika Gupta, Advocates.

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

ORDER

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27.03.2025

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

“a. Direct Respondent No.1 to dispose of the application dated 22.10.2021 for processing the Return of Income of the Petitioner for Assessment Year 2014-15;
b. Direct Respondent No. 1 to issue consequential refund along with statutory interest under section 244A of the Income-tax Act, 1961, due to the Petitioner for Assessment Year 2014-15; and”

2. The learned counsel appearing for the Revenue fairly states that the petitioner has been pursuing the department for processing its income tax



returns for the Assessment Year [AY] 2014-15, however, the same has not been processed as yet.

3. On a pointed query from the court, whether the processing of return is now barred by time, Mr Chopra, learned counsel appearing for the petitioner submits that time for processing the return has been extended on several occasions.

4. In the given circumstances, we direct the concerned authority to process the petitioner's income tax return for AY 2014-15 as expeditiously as possible, in accordance with law. If the time period for processing of the return has expired, the return must be accepted at its face value and the refund if due, is required to be processed. The concerned authority is directed to take steps accordingly.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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Click here to check corrigendum, if any



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2819/2025**
BECHTEL LIMITED

.....Petitioner

Through: Mr Deepak Chopra and Ms Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 1 1 2 NEW DELHI & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Yashika Gupta, Advocates.

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

ORDER

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27.03.2025

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

“a. Direct Respondent No.1 to dispose of the
application dated 22.10.2021 for processing the
Return of Income of the Petitioner for Assessment
Year 2014-15;
b. Direct Respondent No. 1 to issue consequential
refund along with statutory interest under section
244A of the Income-tax Act, 1961, due to the
Petitioner for Assessment Year 2014-15; and”

2. The learned counsel appearing for the Revenue fairly states that the
petitioner has been pursuing the department for processing its income tax



returns for the Assessment Year [AY] 2014-15, however, the same has not been processed as yet.

3. On a pointed query from the court, whether the processing of return is now barred by time, Mr Chopra, learned counsel appearing for the petitioner submits that time for processing of the return has been extended on several occasions.

4. In the given circumstances, we direct the concerned authority to process the petitioner's income tax return for AY 2014-15 as expeditiously as possible, in accordance with law. If the time period for processing of the return has expired, the return must be accepted at its face value and the refund if due, is required to be processed. The concerned authority is directed to take steps accordingly.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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Click here to check corrigendum, if any



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2820/2025**
BECHTEL POWER CORPORATION

.....Petitioner

Through: Mr Deepak Chopra and Ms Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 1 1 2 NEW DELHI & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Yashika Gupta, Advocates.

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

ORDER

27.03.2025

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

“a. Direct Respondent No.1 to dispose of the
application dated 22.10.2021 for processing the
Return of Income of the Petitioner for Assessment
Year 2015-16;
b. Direct Respondent No. 1 to issue consequential
refund along with statutory interest under section
244A of the Income-tax Act, 1961, due to the
Petitioner for Assessment Year 2015-16; and”

2. The learned counsel appearing for the Revenue fairly states that the
petitioner has been pursuing the department for processing its income tax



returns for the Assessment Year [AY] 2015-16, however, the same has not been processed as yet.

3. On a pointed query from the court, whether the processing of return is now barred by time, Mr Chopra, learned counsel appearing for the petitioner submits that time for processing of the return has been extended on several occasions.

4. In the given circumstances, we direct the concerned authority to process the petitioner's income tax return for AY 2015-16 as expeditiously as possible, in accordance with law. If the time period for processing of the return has expired, the return must be accepted at its face value and the refund if due, is required to be processed. The concerned authority is directed to take steps accordingly.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2821/2025**
BECHTEL LIMITED

.....Petitioner

Through: Mr Deepak Chopra and Ms Priya
Tandon, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 1 1 2 NEW DELHI & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Yashika Gupta, Advocates.

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

ORDER
27.03.2025

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

“a. Direct Respondent No.1 to dispose of the
application dated 22.10.2021 for processing the
Return of Income of the Petitioner for Assessment
Year 2015-16;

b. Direct Respondent No. 1 to issue consequential
refund along with statutory interest under section
244A of the Income-tax Act, 1961, due to the
Petitioner for Assessment Year 2015-16; and”

2. The learned counsel appearing for the Revenue fairly states that the



petitioner has been pursuing the department for processing its income tax returns for the Assessment Year [AY] 2015-16, however, the same has not been processed as yet.

3. On a pointed query from the court, whether the processing of return is now barred by time, Mr Chopra, learned counsel appearing for the petitioner submits that time for processing of the return has been extended on several occasions.

4. In the given circumstances, we direct the concerned authority to process the petitioner's income tax return for AY 2015-16 as expeditiously as possible, in accordance with law. If the time period for processing of the return has expired, the return must be accepted at its face value and the refund if due, is required to be processed. The concerned authority is directed to take steps accordingly.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 27, 2025

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Click here to check corrigendum, if any