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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

O R D E R

% **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