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

\+ W.P.(C) 2849/2025 and CM APPL. 13474/2025

GLOBAL CONSULTANTS AND DESIGNERS PVT LTD THROUGH DIRECTOR TARUN KATHURIA .....Petitioner

Through: Mr Gaurav Jain and Mr Shudarshan Roy, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL PROCESSING CENTRE & ANR. .....Respondents

Through: Ms Naincy Jain, Ms Madhavi Shukla and Mr Ujjwal Jain, Advocates.

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

O R D E R

% **16.04.2025**

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

> "a) a writ in the nature of certiorari, prohibition, mandamus or any other appropriate writ, direction or order for processing the return of income filed by the Petitioner on 16.11.2022 pursuant to order dt. 14.10.2022 passed by the Central Board of Direct taxes through Chief Commissioner of Income Tax - 4, New Delhi under section 119(2)(b) of the Act and grant the refund of Rs. 42,73,570/- due to the Petitioner pursuant to the approval dt. 05.09.2024 issued by the Additional Commissioner of Income Tax, Range – 10, New Delhi;
>
> b) a writ of and/or order and/or direction to the Respondent No.1 and/or Respondent No. 2 to grant appropriate interest under the statute applicable on the refund due to the Petitioner;"

2. The petitioner had filed its return for assessment year **[AY]** 2017-18

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on 04.11.2017. However, the said return was found defective and was, accordingly, so marked on 24.05.2018. A notice under Section 139(9) of the Income Tax Act, 1961 [**the Act**] was also issued on the said date. It is the petitioner's case that he could not comply with the said notice within the prescribed time on account of genuine hardship.

3. In view of the above, the petitioner filed an application under Section 119(2)(b) of the Act with the Central Board of Direct Taxes [**CBDT**] through the Principal Commissioner of Income Tax, New Delhi requesting for condonation of delay in filing the return in the revised form. The said application was allowed by the Chief Commissioner of Income Tax-4, New Delhi [**CCIT**] by an order dated 14.10.2022. The petitioner's request for condoning the delay in filing the revised return was allowed.

4. The petitioner, thereafter, filed a return declaring a total income of ₹3,14,270/-. In terms of the said return, the petitioner claims that he is entitled to a refund of a sum of ₹42,73,570/-. However, the said refund has not been processed.

5. The petitioner had repeatedly raised his grievance with the Income Tax Authorities. However, the petitioner's grievance has not been addressed as yet.

6. The learned counsel appearing for the Revenue states that the petitioner's grievance has been taken up by the concerned authorities and the same would be addressed shortly. She states that the Assessing Officer was required to upload the revised return for the Central Processing Unit, Bengaluru [**CPC Bengaluru**] to process the same. She states that the said

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return was uploaded with the requisite approvals and the CPC Bengaluru has also verified the details. However, there are certain issues with the technical portal, which are being resolved. She also claims that the petitioner's claim of refund may be subject to adjustment against outstanding demands.

7. In view of the above, we consider it apposite to dispose of the present petition by directing the respondents to process the petitioner's claim for refund along with applicable interest as expeditiously as possible, in any event within a period of twelve weeks from date. In the event that the concerned authority is required to adjust the refund due against any other outstanding demand, the authority is not precluded from doing so subject to the same being done in accordance with law.

8. The petition is allowed in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 16, 2025
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Click here to check corrigendum, if any

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