$~65

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

\+ W.P.(C) 3768/2025

AON CONSULTING PRIVATE LIMITED .....Petitioner

Through: Mr Manuj Sabharwal with Mr Devvrat Tiwari and Ms Drona Negi, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 1(1) & ORS. .....Respondents

Through: Mr Vipul Agrawal, SSC.

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

O R D E R

% **20.05.2025**

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

> "a. Issue a writ in the nature of mandamus or other appropriate writ(s), order(s) directing the Respondents to credit the refund of Rs. 1,86,67,389 (pertaining to the predecessor) determined *vide* order dated 23.02.2024 (Annexure P-1) along with applicable statutory interest under s. 244A(1) and s. 244A(1A) of the Income-tax Act, 1961 (till the date of such credit) to the bank account of the Petitioner through electronic transfer or by manual refund voucher/ cheque expeditiously, after taking necessary approvals from Respondents, without any further delay."

2. The learned counsel appearing for the Revenue submits that he has information regarding outstanding demands against which the refund is required to be adjusted. He has handed over a copy of the statement.

3. He seeks further time to place on record the list of demands against

which the refund is proposed to be adjusted. He submits that if any adjustment is made, the same would be communicated to the petitioner.

4. The present petition was listed on 26.03.2025. The learned counsel for the Revenue had sought time to take instructions. It is clear from the submissions made on behalf of the Revenue that no adjustment has been made against the refunds due to the petitioner as yet.

5. In view of the above, we consider it apposite to dispose of the present petition by directing the concerned authorities to process the petitioner's refund along with applicable interest as expeditiously as possible, and in any event, within a period of twelve weeks from date. This would not preclude the Revenue from adjusting any demands due *albeit* in accordance with law within the said period.

6. We also consider it apposite to note that there is no ambiguity that before making any adjustment, the petitioner is required to be given due notice of any adjustment of the outstanding demands.

7. The petition is disposed of with the aforesaid directions.

8. It is clarified that if the order is not complied with within the period as specified, the petitioner would be at liberty to apply afresh including taking steps for initiation of proceedings for disobedience of the orders of the Court.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 20, 2025/tr

Click here to check corrigendum, if any