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

\+ W.P.(C) 4066/2025 CM APPL. 18909/2025

HERO MOTOCORP LTD .....Petitioner

Through: Mr. Ajay Vohra, Sr. Advocate alongwith Mr. Deepesh Jain, Mr. Samarth Chaudhari, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 27 DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, Sr. Standing Counsel with Mr. Shivendra Singh, Jr. SC & Mr. Yojit Pareek, Jr. SC for Revenue.

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

<u>O R D E R</u>

% **01.04.2025**

1. The petitioner has filed the present petition, *inter alia*, praying that directions be given to pass an appeal effect order in respect of Assessment Year [**AY**] 2011-12 for implementing the order dated 24.07.2024 passed by the Income Tax Appellate Tribunal [**ITAT**] in ITA No.1053/Del/2023.

2. The petitioner also prays that directions be issued for refund of the tax paid after adjusting twenty per cent of the outstanding demands for other years. It is stated that reassessment proceedings for AY 2011-12 were initiated, which culminated in re-assessment order dated 29.12.2018 whereby the Assessing Officer [**AO**] has made an addition of ₹3644.85 crores, to the income of the assessee. Consequently, a demand of ₹2336.70 crores was raised. The petitioner appealed the said re-assessment order

before the Commissioner of Income Tax (Appeals) [**CIT(A)**] but was unsuccessful and, by an order dated 28.03.2023, CIT(A) upheld the said order.

3. Thereafter, the petitioner filed the aforementioned appeal before the ITAT, which was decided in favour of the petitioner, by an order dated 24.07.2024. Thus, the addition of ₹3644.85 crores and a consequent demand of ₹2336.70 crores was set aside. The petitioner states that the Revenue has not preferred any appeal against the order dated 24.07.2024 passed by the ITAT.

4. In the meanwhile, the petitioner had deposited an aggregate amount of ₹375,50,59,630/- against the disputed demand. The tabular statement indicating the dates on which various deposits were made as under:

Date of challan	Challan no.	Amount (Rs.)
26-03-2019	01660	280,00,00,000
02-07-2020	05076	29,00,00,000
01-09-2020	03516	14,00,00,000
01-12-2020	07517	14,00,00,000
01-03-2021	07042	13,50,59,630
12-05-2023	04018	25,00,00,000
Total		***375,50,59,630***

5. The petitioner is essentially aggrieved on account of the concerned officer not passing an appeal effect order and not refunding the amount, which was deposited by the petitioner pursuant to then outstanding demand in respect of AY 2011-12 notwithstanding that the same since been set aside.

6. In the aforesaid circumstances, we consider it apposite to dispose of the present petition by directing the concerned authority to pass an appeal effect order, as expeditiously as possible, in any event, within a period of

eight weeks from date. The concerned authority should also process the petitioner's claim for refund within a period of four weeks thereafter in accordance with law.

7. The petition is disposed of with the aforesaid directions. Pending application(s) also stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 01, 2025/*'A'*

Click here to check corrigendum, if any