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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\+ W.P.(C) 5881/2025 & CM 26843/2025

SKYLAND BUILDERS PRIVATE LIMITED .....Petitioner

Through: Mr. Vivek Bansal & Mr. Anil Kumar, Advs.

Versus

THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 22(2), NEW DELHI & ORS. .....Respondents

Through: Mr. Ruchir Bhatia, Mr. Anant Mann, Mr. P. Gupta & Mr. Abhishek Anand, Advs.

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

O R D E R

% **05.05.2025**

1. Issue notice.

2. Mr. Ruchir Bhatia, the learned counsel appearing for the Revenue accepts notice.

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

> "a. issue appropriate writ/order in the nature of Mandamus directing the Respondents to grant refund of INR 5,72,220 as determined by the Pr. Commissioner of Income Tax -7, New Delhi ("the Designated Authority") vide Form – 5 dated 26.11.2021 acknowledgement number: 900386901261121 under DTVSV Act, 2020 along with the applicable interest till the date of grant of refund and;"

4. The petitioner had filed its return of income for Assessment Year [**AY**] 1999-2000 on 29.12.1999 declaring a total income of ₹21,97,770/-. Subsequently, on 11.04.2000, the petitioner filed its revised return declaring a

total income of ₹11,55,450/-. The Assessing Officer [**AO**] examined the said return and issued an assessment order under Section 143(3) of the Income Tax Act, 1961 [**Act**] assessing the petitioner's income for relevant assessment year at ₹79,92,900/-. Aggrieved by the same, the petitioner filed an appeal before the Commissioner of Income Tax (Appeals) [**CIT(A)**] which was partly allowed by an order dated 27.12.2002. Thereafter, the petitioner filed an appeal before the Income Tax Appellate Tribunal [**ITAT**] impugning the order dated 27.12.2002 passed by the learned CIT(A) to the extent that its appeal had been rejected.

5. The learned ITAT dismissed the petitioner's appeal by an order dated 18.08.2004. The petitioner appealed the said decision before this court by filing an appeal under Section 260A of the Act [being ITA No.106/2005]. The said appeal was admitted by an order dated 15.04.2005. This court disposed of the said appeal by a judgment dated 03.11.2020. Thereafter, the petitioner made a declaration under Direct Tax *Vivad Se Vishwas* Scheme, 2020 as enacted by the Finance No.3 Act, 2020. The dispute in regard to the assessment years stood fully settled by the Designated Authority by issuing a certificate dated 26.11.2021 in Form-5. The petitioner had already deposited the tax and other dues part of which now required to be refunded. It is the petitioner's grievance that the said refund has not been processed despite numerous reminders. In the aforesaid context, the petitioner has filed the present petition seeking a direction to the respondents to process its refund.

6. In view of the above, we consider it apposite to direct the concerned authorities to process the petitioner's claim for refund along with interest in accordance with law and bearing in mind the decision of this Court in ***Ms. Anjul v. Office of Principal Commission of Income-tax: [2022] 145***

taxmann.com 140 (Del.) as expeditiously as possible and in any event within a period of six weeks from date.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 5, 2025
'gsr'

Click here to check corrigendum, if any