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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6234/2025**
COBB APPARELS PRIVATE LIMITED

.....Petitioner

Through: Mr Sanat Kapoor, Advocate.
versus

**DEPUTY COMMISSIONER OF INCOME
TAX, CIRCLE 4-2, DELHI**

.....Respondent

Through: Mr. Vipul Agarwal, SSC, Ms. Sakshi
Shairwal, JSC, Mr. Akshat Singh,
JSC, Mr. G. Ranjan, Ms. Harshita
Kotru, Advocates.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **16.10.2025**

1. The petitioner has filed this petition, *inter alia*, with the following prayer:-

“A. Issue a writ in the nature of mandamus directing the respondents to issue refund of principal amount of Rs.5,62,69,171/- along with up-to-date interest amounting to Rs.46,42,206/- totaling to Rs.6,09,11,377/- in the case of the petitioner for assessment year 2017-18 as the inaction of the respondents is unjust, arbitrary and against the provisions of the Income Tax Act, 1961;”

2. In effect, the claim of the petitioner is for the refund of certain amount lying with the respondent/Revenue.

3. We have been informed that the principal amount has already been refunded. The only plea of the learned counsel for the petitioner is that the



interest thereon has not been paid.

4. Mr Vipul Aggarwal, Sr Standing Counsel for the Revenue, on instructions, states that even the interest on the principal amount shall be processed within a period of four weeks from today, as an outer limit.

5. Taking the said submission of the learned counsel for the respondent on record, this petition is disposed of.

6. It is also made clear that while paying the refund, the Assessing Officer shall also give the breakup of the calculation of the interest to the petitioner.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 16, 2025

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