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

\+ W.P.(C) 6378/2025 & CM APPL. 29127/2025

ADITYA KRISHNAN THROUGH HIS POWER OF ATTORNEY MR SANJAY SHARMA .....Petitioner

Through: Mr. Vivek Kohli, Sr. Advocate with Mr. Juvas Rawal and Mr. Yeshi Rinchhen, Advocates.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX THROUGH THE OFFICE OF PRINCIPAL CHIEF COMMISSIONER INCOME TAX DEPARTMENT & ANR. .....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, JSC; Mr. Viplav Acharya, JSC; Ms. Priya Sarkar, JSC and Mr. Utkarsh Tiwari, Advocate for IT Department.

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

O R D E R

% **14.05.2025**

1. Issue notice. Mr. Agarwal, the learned counsel appearing for the Revenue accepts notice.

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

> "a. issue a writ, order or direction of mandamus or any other appropriate writ, order or direction in the nature of mandamus, directing the Respondents to refund excess Income Tax of Rs.2,92,23,980/- (Rupees Two Crores Ninety Two Lacs Twenty Three Thousand Nine Hundred Eighty Only) along with Interest under Section 244A of the Income Tax Act, 1961 collected and acknowledged/admitted by the Respondent Department, in the account of the Petitioner, mentioned above in Ground D;"

3. The petitioner seeks a refund of excess income tax, which was due to his deceased wife, as her legal heir. The petitioner states that he has been accepted as the legal heir, and his PAN number has also been accepted by the Revenue.

4. Mr. Agarwal, the learned counsel appearing for the Revenue points out that the refund has been disbursed twice to the petitioner already and, therefore, there should be no impediment in processing the refund claimed by the petitioner. He also points out that the petitioner had filed his deceased wife's return on 31.12.2024 as her legal representative and, therefore, the refund is not unduly delayed. He submits that the delay, if any, may be on account of certain technical glitches.

5. In view of the above, we consider it apposite to allow the present petition and direct the Revenue to process the refund due to the petitioner's deceased wife as expeditiously as possible and preferably within a period of eight weeks from date. In the event the said refund cannot be processed for any reason, the concerned authority shall communicate the reasons to the petitioner within the aforesaid period.

6. The petition is disposed of in the aforesaid terms. The pending application also stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 14, 2025/sms

Click here to check corrigendum, if any