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

\+ W.P.(C) 6399/2025

LEELA BIHARI FINANCE PRIVATE LIMITED .....Petitioner

Through: Mr. Ruchesh Sinha, Ms. Monalisa Maity, Advocates.

versus

INCOME TAX OFFICER WARD 15(1) DELHI & ANR. .....Respondents

Through: Mr. Abhishek Maratha, SSC; Mr. Apoorv Agarwal, JSC; Mr. Parth Samwal, JSC with Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur, Advocates for Revenue.

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

O R D E R

% **29.05.2025**

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

> "a. To admit the writ petition on merits as this Hon'ble Court has full jurisdiction to hear the same.
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> b. That this Hon'ble Court may be pleased to issue a writ of mandamus, or any other appropriate writ, order or directing the Respondents to process and pay the refund amounting to Rs. 23,26,610/- for the A.Y. 2023- 24alongwith the applicable interest under the provisions of the Income Tax Act, 1961 to the Petitioner."

2. The petitioner states that the refund amount due in respect of Assessment Year [**AY**] 2023-24 had been adjusted against demand relating to AY 2012-13, however, the said demand never existed as the dispute was

settled under the Direct Tax *Vivad se Vishwas* Scheme [**DTVSV**], 2020. The said adjustment had taken place after the dispute relating to AY 2012-13 was fully settled and a final certificate dated 19.01.2024 had been issued by the designated authority.

3. The learned counsel appearing for the Revenue does not dispute that the adjustment of the demand was erroneous. He, however, states that there is no functionality in the system to process the refund and, therefore, the same would require to be done manually, if directions to the said effect are issued. He also submits that the same may take about ten weeks.

4. In view of the above, we dispose of the present petition by directing the Revenue to manually process the petitioner's claim for refund alongwith interest within a period of ten weeks from date.

5. We clarify that the petitioner would also be paid interest in accordance with law, on the footing that the refund had not been adjusted.

6. We also grant liberty to the petitioner to revive the present petition, if the cause so arises.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 29, 2025/sms

Click here to check corrigendum, if any