



\$~73

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

+ **W.P.(C) 6499/2025**

WABTEC LOCOMOTIVE PRIVATE LIMITEDPetitioner

Through: Ms. Ananya Kapoor, Mr. Utkarsh
Kumar Gupta, Advs.

versus

**ASSISTANT COMMISSIONER OF INCOME-
TAX, CIRCLE 25(1), DELHI & ANR.**Respondent

Through: Mr. Sunil Agarwal, SSC with Mr.
Viplav Acharya, JSC, Ms. Priya
Sarkar, JSC, Mr. Utkarsh Tiwari,
Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

09.09.2025

%

1. This petition has been filed with the following prayers:

*“A. Issue a writ in the nature of Mandamus directing the Respondents to issue a refund of Rs. 3,25,13,210/- along with up-to-date interest for AY 2024-25 as the action of the Respondents is unjust, arbitrary and against the provision of the Income Tax Act, 1961; and
B. Issue any other Writ, order, or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case; and
C. To allow the writ petition with cost in favor of the Petitioner and against the Respondent.”*



2. Mr. Sunil Aggarwal, learned Senior Standing Counsel has left it to the Court to decide the issue. He also states a demand of Rs.24,53,204/- for the Assessment Year 2020-21 is outstanding against the petitioner. He states that the said amount shall be adjusted against the amount of Rs.3,25,13,210/- for which the petition has been filed.
3. This is agreeable to the learned counsel for the petitioner.
4. If that be so, the balance amount after adjustment shall be paid to the petitioner along with the applicable interest as per rules within six weeks as an outer limit.
5. The petition along with pending application(s), if any, is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 9, 2025

tg