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

+ **W.P.(C) 6665/2025**

SMT NEERA JAIN L/H OF LATE SH. NAVAL KISHOR JAIN

.....Petitioner

Through: Mr. Pankaj Kumar Saxena, Mr. Raj Kumar Nahataa, Mr. Keshav Dwivedi, Ms. Divyanshee Singh and Mr. Ashish Kumar Singh, Advocates

versus

**COMMISSIONER OF INCOME TAX CUM DESIGNATED
AUTHORITY INTERNATIONAL TAXATION 2, NEW DELHI &
ANR.**

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **19.05.2025**

CM APPL. 30220/2025

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. The petitioner has filed the present petition, *inter alia*, praying that a direction be issued to the respondent to release the refund of Rs.4,80,247/-, payable to the petitioner by virtue of settlement arrived at under the Direct Tax Vivad Se Vishwas Act, 2020. The petitioner states that 'Form 5' has already been issued; however, notwithstanding the same, the refund has not



yet been processed.

4. The learned counsel appearing for the Revenue states that the refund will, in any event, be processed within a period of six weeks from date. The Revenue is bound by the said statement.

5. In view of the above, no further orders are required to be passed in the present petition, except that we further direct that the petitioner's claim for refund shall also be accompanied by interest, as applicable in law.

6. The petition stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 19, 2025

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[Click here to check corrigendum, if any](#)