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

\+ W.P.(C) 8052/2024

\+ W.P.(C) 8078/2024

G4S SECURE SOLUTIONS INDIA PVT LTD

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms Mansha Anand, Mr. Abhyudaya Shankar Bajpai, Mr Sohun Dua, Ms. Manvi, Mr. Ghunaim Siddiqui and Ms Ankita Prakash, Advs.

versus

DEPUTY DIRECTOR OF INCOME TAX CPC BANGALORE & ORS.

.....Respondent

Through: Mr. Abhishek Maratha, Sr. Standing Counsel, Mr. Apoorv Agarwal, Mr. Parth Samwal, Jr. SCs, Ms Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms Muskaan Goel, Ms Sweta Mandal, and Mr. Himanshu Gaur, Advs.

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

O R D E R

% **21.11.2025**

1. These two petitions have been filed with the following prayers:

> **W.P.(C) 8052/2024**
>
> *"a) Writ of certiorari or an order seeking quashing of the intimation dated 17.10.2022 (digitally signed on 09.05.2023) issued by Respondent No.1 under Section 143(1) of the Act for the AY 2021-22 to the extent it adjusted refund of Rs. 6,48,99,253/- and Rs. 11,18,87,930/- against the irrecoverable demand for the AY 2013-14;*

b) Writ of certiorari or an order seeking quashing the consequent Challan(s) issued by Respondent No.1 on 11.10.2023 adjusting the refund of Rs. 6,48,99,253/- and Rs. 11,18,87,930/- against the irrecoverable demand for the A.Y. 2013-14;
c) Writ of mandamus or an order directing the Respondents to issue a refund of Rs. 17,67,87,183/- along with interest under Section 244A computed till date of actual payment to be released to the Petitioner forthwith;
d) Pass any other order(s) as this Hon'ble Court may deem to be fit and more
appropriate in the facts and circumstances of the case."

W.P.(C) 8078/2024

"a) Writ of certiorari or an order seeking quashing of the Intimation dated 02.03.2023 issued by Respondent No. 1 under Section 143(1) of the Act for the AY 2022-23 to the extent it adjusts refund of Rs. 6,08,09,563/- against the irrecoverable demand for the AY 2014-15;
b) Writ of certiorari or an order seeking quashing the consequent challan issued by Respondent No.1 on 04.03.2023 adjusting the refund of Rs.6,08,09,563/- against the irrecoverable demand for the A.Y. 2014-15;
c) Writ of mandamus or an order directing the Respondents to issue a refund of Rs. 6,08,09,563/- along with interest under Section 244A computed till
date of actual payment to be released to the Petitioner forthwith;
d) Pass any other order(s) as this Hon'ble Court may deem to be fit and more appropriate in the facts and circumstances of the case."

2. Both the petitions have been filed for identical prayers, but for different Assessment Years i.e. Assessment Years 2013-14 and 2014-15.

3. We have been informed by Mr. Abhishek Maratha SSC that he has instructions to state that for the Assessment Year 2013-14, manual refund has been processed and refund of Rs.19,62,30,473/- has been issued vide cheque dated 22.09.2025. This position is also acknowledged by the counsel appearing for the petitioner.

4. Insofar as the Assessment Year 2014-15 is concerned, the instructions are in the following manner :

> *"For AY-2014-15, rectification order dated 13.11.2024 was passed determining refund of Rs.6,68,90,519/-. On perusal of records, it is seen that the fund is pending with CPC-ITR team due to some technical glitches.*
> *In this regard, ticket vide incident no. 3102468 was raised on 06.11.2025 (Annex-B), however resolution of the issue is still pending at the end of CPC-ITR. Accordingly, it is submitted that the refund will be issued soon. Kindly allow the 6(six) weeks' time for processing of refund."*

5. Mr. Maratha SSC states that six weeks be granted to process the refund as sought for the AY-2014-15. Accordingly, we grant six weeks' time to the respondents to process the refund and take further action thereafter.

6. With the above, we dispose of the petitions.

7. Liberty is granted to the petitioner to revive the petition in the eventuality the refund is not processed/paid, by filing an application.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 21, 2025
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