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

\+ W.P.(C) 7400/2025

PADMARANI KAPALA .....Petitioner

Through: Ms. Himanshi Goel, Adv.

versus

PR. COMMISSIONER OF INCOME TAX DELHI 10 AND ORS .....Respondent

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

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

<u>O R D E R</u>

% **01.09.2025**

1. On the last date of hearing, we have passed the following order:-

> *"1. The petitioner is seeking refund pursuant to the compliance of the order dated 21.01.2016 passed by the learned CWT(A) and the rectification order dated 16.03.2015 passed by the Assistant Commissioner of Wealth Tax for the Assessment Year 2012-13 with interest. 2. On a specific query to the learned counsel for the respondents, as to what are his instructions, he states that he could not obtain any instructions. 3. Appropriate shall be instructions be taken positively within a period of two weeks from today"*

2. The petition has been filed with the following prayers:-

> *"a) Issue a Writ Petition Under Articles 226 And 227 of the constitution of india praying for issuance of writ in the nature of mandamus or any other writ, direction or order directing the respondents to issue*

> *the consequential refund in compliance of order dated 21.01.2016 passed by LD CWT(A) and rectification order dated 16.03.2015 passed by the ld. assistant commissioner of wealth tax for ay 2012-13 with interest as the non-issuance of refund is unjust, arbitrary*
> *b) Issue a writ of mandamus or any other appropriate writ, order, or direction directing Respondent No. 1 to grant the penal interest to the Petitioner as applicable;*
> *c) Award costs of litigation to the Petitioner and grant compensation for the legal cost, harassment, inconvenience, and undue hardship caused due to the inaction and failure of the Respondents;"*

3. The petitioner is seeking the refund in compliance of the order dated 21.01.2016 and also a different order of 16.03.2015. The refund in terms of the prayers made in the writ petition shall be made within a period of six weeks, as an outer limit.

4. With the above, taking the submissions on record, we dispose of the writ petition.

5. If the amount in terms of the prayer is not released, liberty is granted to the petitioner to file an application for revival of the writ petition.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 01, 2025
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