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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9186/2025 & CM APPL. 38981/2025**
COURSERA, INC.

.....Petitioner

Through: Mr Manuj Sabharwal, Mr Drona Negi
and Mr Devvrat Tiwari, Advocates.

versus

INCOME-TAX OFFICER CIRCLE INT
TAX 1(2)(1), DELHI & ORS.

.....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms
Ravicha Sharma, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

07.07.2025

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1. Issue notice. The learned counsel for the Revenue accepts notice.
2. The petitioner has filed the present petition, *inter alia*, praying as under:-

“Issue a writ in the nature of mandamus or other appropriate writ(s), order(s) directing the respondents to credit the applicable statutory interest under s. 244A(1) of the Incometax Act, 1961 (“Act”) for the period from December 2024 till February 2025 on the refund determined vide intimation dated 20.11.2024 (Annexure P-1).”

3. The petitioner has filed its original return of income on 23.10.2024 in respect of the Assessment Year [AY] 2024-25 declaring a total income of ₹45,30,190/- and claiming the refund of ₹16,56,69,530/-.
4. The intimation under Section 143(1) of the Income Tax Act, 1961 was communicated on 20.11.2024 determining the amount of refund due as



₹16,95,39,570/-. The said amount was also received on 21.02.2025. The petitioner claims that it is entitled to interest for the period of three months as the disbursal of the said amount has been delayed.

5. There is no dispute that the petitioner would be entitled to interest on the delayed payment.

6. In view of the above, the present petition is allowed and the Revenue is directed to pay the interest for the delayed period, that is, till the date of the payment as expeditiously as possible, and preferably within the period of twelve weeks from date. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 07, 2025

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