$~45

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

\+ W.P.(C) 9477/2025 & CM APPL. 40032/2025

SIDDHARTHA DEV

.....Petitioner

Through: Mr Devraj Sharma, Mr Sarthak Asthana Mr S P Bhardwaj and Ms.Shilpi Sharma, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr Anurag Ojha, SSC, Ms Hemlata Rawat, and Mr V K Saksena, JSCs, Mr Dipak Raj and Mr Shubham Kumar, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 10.07.2025

1. The petitioner has filed the present petition, *inter alia*, praying as under:-

> "(A) Issue a Writ of mandamus or any other writ, order or direction directing the respondent to allow the credit of TDS of Rs.642,966/- for A.Y. 2009-10 and credit of TDS of Rs.413,783/- for A.Y. 2011-12;
> (B) Quash demands raised against the petitioner for A.Y. 2009-10 and A.Y. 2011-12 in view of the judgment of the Hon'ble Delhi High Court in Sanjay Sudan v. Assistant Commissioner of Income Tax, W.P.(C) 6610/2019.
> (C) Direct the respondents to refund in case any sum has been recovered against the alleged demands created by the respondents for the A.Y. 2009-10 and 2011-12."

2. It is the case of the petitioner that he was an employee of M/s. Kingfisher Airlines Limited. He had received remuneration from the said employer chargeable to tax in the Assessment Years [**AYs**] 2009-10 and 2011-12 after deduction of tax of ₹6,42,966/- and ₹4,13,783/- respectively as Tax Deducted at Source [**TDS**].

3. The petitioner is, essentially, aggrieved as he has not been accorded the credit for the said TDS. Consequently, the refund due to the petitioner has not been processed/appropriated.

4. *Prima facie*, the said issue is covered by the decision of this Court in ***Sanjay Sudan v. Assistant Commissioner of Income Tax : Neutral Citation: 2023:DHC:1342.*** The petitioner has also filed rectification applications, which have not yet been decided.

5. Mr Ojha, the learned counsel appearing for the Revenue fairly states that the present petition may be disposed of by directing the concerned authorities to decide the petitioner's applications for rectification. The said course commends to this Court.

6. We, accordingly, dispose of this petition by directing the concerned authority to decide the rectification applications filed by the petitioner, bearing in mind the decision of this Court in ***Sanjay Sudan v. Assistant Commissioner of Income Tax*** (supra). In the event, the applications filed by the petitioner are not traceable, to avoid any delay, the concerned authority may consider the present petition as the petitioner's request for rectification and process the refund due to the petitioner, which may arise as a consequence thereof along with the applicable interest, in accordance with law.

7. The petition is allowed in the aforesaid directions. The pending

application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 10, 2025

M