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

\+ **W.P.(C) 10576/2025 & CM APPL. 43862-63/2025**

MS DALIT PRAHARI .....Petitioner

Through: Mr Rajat Mittal, Mr Suprateek Neogi Mr Subham Kumar and Ms Kranti Agrawal, Advocates.

versus

COMMISSIONER OF INCOME TAX EXEMPTIONS & ORS. .....Respondents

Through: Mr Shlok Chandra, SSC, Ms Naincy Jain and Ms Madhavi Shukla, JSCs Mr Ujjwal Jain, and Mr Dhananjay, Advocates

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% **23.07.2025**

1. This petition has been filed with the following prayers:

> *"(A) issue a writ of mandamus and/ or any other appropriate writ(s) or direction in nature thereof directing the Respondents to refund the pre-paid taxes reflecting in Form 26AS/ Annual Tax Statement of the PAN:AAATD7221Q, amounting to Rs 6,14,887/- along with interest, to the Petitioner against PAN: AAGAD9195E;*
> *(B) issue a writ of certiorari and/ or any other appropriate writ(s) or direction in nature thereof to set aside the intimation u/s 143(1) of the Income Tax Act, 1961 issued by Respondent no. 3 to the extent that it denied granting TDS refund amounting to Rs.6,14,887/- to the Petitioner;"*

2. The learned counsel appearing for the petitioner states that he would be satisfied if the respondents decide the rectification application, filed

under Section 154 of the Income Tax Act, 1961.

3. In support of his submission, he has drawn our attention to paragraph *k* at page no.17 of this petition wherein relevant averments have been made. He has also drawn our attention to page no.53 of the paperbook, which is annexure P8 in this petition. He also states that the said application has not been decided by the respondents, though the same has been duly received in the office of the Commissioner of Income Tax (Exemption), Civil Centre, Delhi on 08.01.2024.

4. Ms Naincy Jain, the learned counsel appearing for the Revenue states that she cannot verify, whether the said application has been received in the Department.

5. As we find that there is a proper acknowledgment given by the respondents, the receipt cannot be doubted. In any case, appropriate shall be an additional copy thereof be given by the counsel for the petitioner to the counsel for the respondents, to enable the counsel for the respondents send the same to the respondents within one week.

6. On receipt of the application dated 08.01.2024, the respondents to decide the rectification application within a period of six weeks thereafter as an outer limit.

7. The petition is disposed of in the above terms. The pending applications are also disposed of.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 23, 2025
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