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

\+ W.P.(C) 11286/2024

CONTITECH INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Prakash Kumar, Ms. Rashmi Singh, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE -6(2) NEW DELHI & ANR. .....Respondent

Through: Mr. Induraj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC, Mr. Gaurav Kumar, Mr. Tanishq Ahuja, Advs.

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

ORDER

% **23.07.2025**

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

> *"a. Issue a Writ of Mandamus or Writ, Order or Direction in the nature of Mandamus, or any other appropriate Writ, Order or Direction under Article 226/227 of the Constitution of India directing the Respondents to grant refund aggregating to Rs. 52,92,470/- along with interest till the date of issuance of refund for Assessment Year 2004-2005;*
> *b. Pass any other order(s) as this Hon'ble Court may deem to be fit and more appropriate in order to grant relief to the petitioner."*

2. In effect, the petitioner is seeking refund of an amount of Rs. 52,92,470/-. The stand of the respondents on this prayer made by the

petitioner can be seen from paragraphs 6, 7 and 8 of the counter affidavit under the heading 'Preliminary Submissions' which read as under:

> *"6. As per records available with the system, a refund of Rs. 52,89,434/- was issued vide cheque no. 49484, dated 22.07.2005 for assessment year 2004-05. However, the claim of the assessee, on the basis of which the present Petition has been preferred, is that the said cheque was in fact not received by it.*
> *7. It is submitted that pursuant to the filing of the present Petition, upon verification, it was found that cheque no. 49484, issued on 24.08.2005, was only for Rs. 3036/- and not the full refund amount of Rs. 52,89,434/-. As a result, a ticket was raised with the Centralised Processing Centre, requesting details of the cheque amount of Rs. 52,89,434/-. Further, the assessee is being requested to provide their bank statement to verify whether refund has been credited"*

3. Though the learned counsel for the petitioner states that the petitioner has provided the Bank Statement to the assessing officer, appropriate be yet again the bank statements be provided to the assessing officer for his verification to be carried out in two weeks from today.

4. Upon verification if it is found, the amount of Rs. 52,89,434 [or any lesser amount after adjusting the amount already paid (if any)] is payable, then the same shall be refunded along with applicable interest (till the date of payment) within 6 weeks from today as an outer limit.

5. The petition is disposed of.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 23, 2025
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