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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 11095/2025

**AJAY CHOWDHURY CAREOF KANCHAN KAMINI KAKAR
SPA**

.....Petitioner

Through: Mr. Rajesh Mahna, Mr. Vikram
Kakar and Mr. Shiva Narang, Advs.

versus

**PR COMMISSIONER OF INCOME TAX INTL TAXATION &
ORS.**

.....Respondents

Through Mr. Debesh Panda, SSC with Mr.
Vikramaditya Singh, Ms. Zehra Khan,
JSCs and Ms. Yashika Gupta, Mr.
Anupam Jain, Ms. Nivedita and Mr.
Shivang Berry, Advs.
Mr. Vipul Agrawal, SSC with Ms.
Sakashi Shairwal, Mr. Akshat Singh
JSCs and Mr. Gaorang Ranjan and
Ms. Harshita Kotru, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

18.08.2025

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1. This petition has been filed with the following prayers:
“a. Issuance of a writ of certiorari or any other writ, order or direction in the nature to quash Intimation Order dated 02/01/2024 passed U/s 143(1) and Rectified Intimation Order dated 21/02/2024 passed U/s 154, both of the Income Tax Act, 1961 for being passed with wrong and arbitrary application of Rule 37BA of the Income Tax Rules, 1962;
b. Issue of a writ of mandamus or any other writ, order or direction to the respondent(s) to correctly interoperate the word “Income” on which the same is sued in terms of Rules and resultantly grant refund amounting Rs. 26,690/- which was withheld by the respondent(s) due to wrong and arbitrary application of Rule 37BA of the Income Tax Rules, 1962;
c. Issue a writ of mandamus or any other appropriate writ quashing the illegal restriction of TDS Credit made and proper



application of Rule 37BA of the Income Tax Rules, 1962 within the provisions of the Income Tax Act, 1961 by the Respondent.”

2. The matter was adjourned for today. Mr. Panda states that he has instructions to convey to the Court that the petitioner would be within his right to file an appeal against the Order dated 02.01.2024 passed under Section 143(1) of the Income Tax Act, 1961 to the appellate authority and the same shall be decided by the said appellate authority.

3. The only submission of the learned counsel for the petitioner on the submission of Mr. Panda is that as the amount for which the petition has been filed is for refund of Rs. 26,690/-, the appellate authority may decide the appeal at the earliest.

4. We direct that the petitioner shall file an appeal challenging the Order dated 02.01.2024 within a period of one week from today.

5. As the issue concerns refund of an amount of Rs. 26,690/-, we also direct the appellate authority to decide the appeal within a period of four months on receipt of the appeal filed by the petitioner.

6. With the above, the petition is disposed of.

7. It is made clear that the direction to the appellate authority to decide the appeal within four months is passed in the peculiar facts of this case as it involves an amount of Rs. 26,690/- only.

8. It is also made clear, the appellate authority shall hear the appeal on merits without advertent to the issue of limitation as the appeal is being filed on the strength of this Order.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 18, 2025/ss