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

\+ **W.P.(C) 11154/2025 & CM APPL. 45790/2025**

MS BLESSING SOCIETY .....Petitioner

Through: Mr. Rajat Mittal, Mr. Suprateek Neogi & Ms. Krati Agrawal, Advs.

versus

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

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

**CORAM:**
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**
**HON'BLE MR. JUSTICE VINOD KUMAR**

**O R D E R**

% **30.07.2025**

1. This petition is filed by the petitioner, *inter alia,* 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: AAATB9894P, amounting to Rs.3,91,925/- along with interest, to the Petitioner against PAN: AAJAB1838R;*
> *(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.3,91,925/- to the Petitioner;"*

2. The learned counsel for the petitioner states that though the prayer made in the petition is for the refund of the amount, he would be satisfied if

the respondents decide the rectification application dated 08.01.2024 filed under Section 154 of the Income Tax Act, 1961 (**the Act**). In support of his submissions, 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, annexure P8, annexed to this petition, which according to him, is an application seeking rectification of the order passed under Section 143(1) of the Act.

3. Ms Naincy Jain, learned Junior Standing Counsel appearing for the Revenue states that she cannot verify whether the said rectification application has been received in the department or not. If that being so, let a physical copy of the said application be given to the learned counsel for the Revenue, during the course of the day, to enable her to send the same to the Department. On receipt of the application dated 08.01.2024, the respondent shall decide the same within a period of six weeks thereafter, as an outer limit.

4. The petition is disposed of on the above terms. The pending application is also disposed of.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**JULY 30, 2025**

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