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

\+ **W.P.(C) 11984/2025**

MANOJ CHAUHAN

.....Petitioner

Through: Mr Dev Raj Sharma and Mr Sarthak, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX 5 & ANR.

.....Respondent

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 VINOD KUMAR

O R D E R

% 08.08.2025

CM APPL. 48857/2025(Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

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

> *"(A) Issue a writ of mandamus or any other appropriate writ, order or direction, directing the Respondents to allow the TDS credit of Rs.3,43,319, which was deducted in the name of late Shri Chaman Lal Chauhan, for AY 2018–19;*
> *(B) Direct the Respondents to rectify the intimation dated 25.02.20200 issued under Section 154 of the Income Tax Act, 1961;"*

4. In fact, the petitioner is seeking a decision on the rectification

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application filed on 22.04.2025. It may be stated here that earlier a rectification application was filed on 21.01.2020 which has been rejected by the Centralised Processing Centre (**CPC**).

5. The learned counsel for the petitioner submits that a fresh rectification application under Section 154 of the Income Tax Act, 1961 has been filed on 22.04.2025 along with the relevant documents addressed to the Jurisdictional Assessing Officer (**JAO**).

6. If that be so, the application dated 22.04.2025 shall be decided by the JAO in accordance with law.

7. The petition stands disposed of with the aforesaid observation.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 08, 2025

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