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

\+ W.P.(C) 12230/2025

XAPADS MEDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Tejveer Singh, Mr. Samarvir Singh & Ms. Anshul, Advs.

versus

THE CENTRALIZED PROCESSING CENTRE (CPC) & ORS.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC
Mr. Sanjay Pal, Adv.
Mr. Nishant Gautam (CGSC) & Mr. Prithviraj Dey, Adv.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE RENU BHATNAGAR, J

O R D E R

% 13.08.2025

CM APPL. 49826/2025

1. The exemption is allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 12230/2025

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

> *"(a) Issue a writ of mandamus, certiorari or any other appropriate writ, direction or order directing the Respondents to release the refund amounting to Rs. 1,77,79,390/- determined for AY 2021-22 vide the refund assessment orders U/s.154/143(1) of the Act passed on 28.06.2024 and 20.02.2025, along with interest for delayed issue of refund U/s.244A of the Act;"*

4. In substance, the petitioner is seeking the refund of an amount of

Rs.1,77,79,390/- as determined for the Assessment year 2021-22. In support of his submission he has referred to page 27 which according to him is a computation issued along with an order passed under section 154/143(1) of the Income Tax Act, 1961, that is a rectification order. He says, despite such an order/computation, the refund has not been paid till date.

5. Mr. Siddhartha Sinha, appearing for the respondents states, though he has no instructions, the petition be disposed of directing the respondents to consider this petition as a representation on behalf of the petitioner, and to pass appropriate orders within a period of six weeks from today.

6. If that be so, the petition is disposed of, directing the respondents to decide the writ petition as a representation on behalf of the petitioner and pass appropriate orders within six weeks. If the amount of which refund is sought is due and payable, the same shall be paid in accordance with law within a period of two weeks thereafter.

V. KAMESWAR RAO, J

RENU BHATNAGAR, J

AUGUST 13, 2025

'JK'