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

\+ W.P.(C) 12358/2025

SANDHU CONTRACTORS PVT LTD .....Petitioner

Through: Ms. Rano Jain and Mr. Venketesh Chaurasia, Advs.

versus

DCIT, CIR-23(2), DELHI & ANR. .....Respondents

Through: Mr. Siddhartha Sinha, SSC.

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

O R D E R

% **18.08.2025**

CM APPL. 50433/2025 *(Exemption)*

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

2. The application stands disposed of.

W.P.(C) 12358/2025 & CM APPL. 50432/2025 *(Stay)*

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

"a) issuance of a writ of certiorari quashing notice u/s 221 dated 06.09.2024 and order passed by Respondents No 1 adjusting the entire refund for AY 2019-20, 2020-21, 2021-22 and 2023-24 against the disputed demand for AY 2017-18; and b) issuance of a writ of mandamus directing the Respondents No 1 to refund the amount adjusted in excess of 20% of the disputed demand for AY 2017-18; and issuance a writ of mandamus directing the Respondent to give credit of the amount of Rs. 29,00,000/- adjusted through bank attachment.
c) Issuance a writ of mandamus to Respondent no. 2 to dispose of the appeal as soon as possible."

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4. At the outset, learned counsel for the petitioner states that on an application filed under Section 220(6) of the Income Tax Act, 1961 **(the Act)**, the Assessing Officer (AO) *vide* his order dated 04.08.2025, has granted an interim order to the extent of stay of demand raised in the assessment order passed under Section 143(3) of the Act dated 27.12.2019 for the Assessment Year **(AY)** 2017-18 till the disposal of the first appeal.

5. Suffice to state that the assessment order dated 27.12.2019 is subject matter of an appeal before the Commissioner of Income Tax Appeals **[CIT(A)]**. She submits that the grievance of the petitioner is two folds:

1. in as much as Rs.29,00,000/- which has been debited from the bank account of the petitioner, pursuant to the communication sent by the respondents to the bank has not been credited in the bank account of the petitioner despite de-freezing;
2. that any excess of recovery beyond twenty percent which is permissible limit for grant of stay needs to be refunded to the petitioner which shall be subject to the outcome of the appeal.

6. On the other hand, learned counsel for the respondents submits that appropriate application be filed by the petitioner on both the aspects to enable the AO pass an order. Noting the submission, we deem it appropriate to direct that an application be filed within two weeks from today to enable the AO pass an order on the application within two weeks thereafter.

7. It goes without saying that further action shall be taken in accordance with law. The AO shall communicate the decision to the petitioner.

8. If any order is passed adverse to the petitioner, remedy shall lie with the petitioner in accordance with law.

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9. In view of the above, the petition stands disposed of. The pending application is disposed of, having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 18, 2025
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