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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 13745/2025, CM APPL. 12183/2026, CM APPL. 12184/2026**
SIGMA MOULDS AND STAMPINGS PRIVATE LIMITED
.....Petitioner

Through: Mr. Aditya Gupta, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI
.....Respondent

Through: Mr. Anurag Ojha, SSC, Mr. V.K.
Saksena and Ms. Hemlata Rawat,
JSCs

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
10.03.2026

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1. Learned counsel for the respondent-Income Tax Department submits that the Income Tax Business Application (ITBA) portal has generated an order but since certain amendments are to be incorporated in the rectification order under Section 154 of the Income Tax Act, 1961 (*hereinafter referred to as the 'Act of 1961'*) dated 12.12.2025 passed by the Assessing Officer (AO), necessary instruction has been passed on for the same, she assures that the requisite refund shall be made within a period of two weeks from today.
2. Be that as it may. We adjourn this case to 08.04.2026, with a hope



that by the next date, the entire payment with interest so also the interest under Section 244(A) of the Act of 1961 shall be made to the petitioner.

3. List this case on 08.04.2026.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 10, 2026/cd