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

\+ **W.P.(C) 13937/2025**

\+ **W.P.(C) 13950/2025**

\+ **W.P.(C) 13959/2025**

HOVER AUTOMOTIVE INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr Vishal Kalra, Mr Anil Kumar, Advocates.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 10(1), NEW DELHI & ORS.

.....Respondents

Through: Mr Abhishek Maratha, SSC, Mr Apoorv Aggarwal, Mr Parth Samwal, JSCs, Ms Nupur Sharma, Mr Gaurav Singh, Mr Bhanukaran Singh Jodha, Ms Muskan Goel, Mr Himanshu Goel and Mr Nischay Purohit, Advocates

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

O R D E R

% **04.12.2025**

1. Though, an adjournment slip has been moved by Mr Abhishek Maratha, learned SSC for the Revenue, he states that he has received the written instructions through email today in the morning from the Assessing Officer (AO), which reads as under:-

> *"**Subject** Re URGENT ATTEN: In the matter of Hover Automotive India Private Limited (PAN-ACCH0477M) Vs. The Assistant Commissioner of Income Tax, Circle 10(1), New…*
> *Kindly refer to the above.*
> *On a preliminary verification of the ITBA records and*

CPC data, appears that the Petition has in fact, been issued Form 5 under the Direct Tax Vivad se Vishwas Act, 2020. It also emerges that the system continues to display certain legacy demands for AYs 2013-14, 2014-15 and 2015-16 and that refunds for other assessment years, at various points in time, been adjusted u/s 245 against these demands. Further, rectification applications and stay application filed by the Petitioner for AY 2017-18 and 2018-19 are found to be pending disposal.

In view of the above, the matter involves multiple assessment years, past rectification orders, Vivad se Vishwas Form Farm 5, several adjustments made by CPC u/s 245, and pending rectification stay applications. A comprehensive reconciliation is required between the jurisdictional records and CPC systems to (i) verify the exact outstanding lawful demand, if any, for each year. (it) correct any erroneous or non-existent demands still reflected on the portal and (iii) take a considered decision regarding release of refund and interest in accordance with the Act and CBDT instructions. This exercise is already being taken up but will reasonably require some further time, including coordination with CPC.

You may kindly request Hon'ble Court to grant the Department a further period of 12 weeks to complete the reconciliation and dispose of pending rectification /stay applications. It may be submitted that the Department is acting bona fide, there is no intention to withhold any lawful refund, and that the short adjournment sought is only to ensure that the correct legal position and reconciled figures are placed before the Hon'ble Court so that the writ petition can be addressed in a fair and effective manner.

(Mohit Gupta)
ACIT, Circle-10(1),
New Delhi"

2. In view of the stand taken by the AO, as placed before us by Mr Maratha, Mr Vishal Kalra, learned counsel for the petitioner states that these petitions be disposed of by taking the stand on record.

3. At this stage, Mr Kalra, states that the refund which shall be made in favour of the petitioner in these matters, should be with interest keeping in view the settled position of law including the decision of this Court in ***Mrs. Anjul v. Office of Principal Commissioner of Income Tax-12, & Others, Neutral Citation No.2022:DHC:3356-DB***.

4. Noting the said submissions, the refund shall be made to the petitioner in this batch of petitions in accordance with law.

5. The petitions are disposed of in above terms.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 04, 2025

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