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

+ **W.P.(C) 13924/2024**

LG ELECTRONICS INDIA PVT LTD

.....Petitioner

Through: Mr. Neeraj Jain, Mr. Aniket D.
Agrawal, Saksham Singhal, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

.....Respondent

Through: Mr. Abhishek Maratha, Senior
Standing Counsel, Ms. Nupur
Sharma, Mr. Apoorv Agarwal, JSC,
Mr. Gaurav Singh, Mr. Bhanukaran
Singh Jodha, Mr. Himanshu Gaur,
Ms. Muskaan Goel, Mr. Nischay
Purohit, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

03.12.2025

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1. This Petition has been filed with the following prayers:

“(a) A writ and/or order and/or direction in the nature of certiorari or any other appropriate writ, order or direction seeking quashing of the illegal adjustment of income tax refund due for assessment year 2010-11 with the stayed/ non-recoverable income tax demand for assessment years 2009-10, 2010-11 and 2014-15; and

(b) A writ and/or order and/or direction in the nature of mandamus or any other appropriate writ, order or direction seeking directions for issuance of income tax refund of INR 47.20 crores [alongwith applicable interest] arising by virtue



of appeal effect order dated 22.04.2024 passed by Respondent No. 1 for assessment year 2010-11 that is illegally adjusted with non-recoverable/ stayed tax demands for other assessment years without even following mandatory procedure provided under section 245 of the Act; and”

2. Mr. Abhishek Maratha learned Senior Standing Counsel for the respondent states because of a technical glitch, the refund could not be processed.
3. He states that if this Court directs, the respondent can process the refund through manual process.
4. Accordingly it is directed that the respondents shall effect the refund in favour of the petitioner/assessee manually and complete the process within twelve weeks.
5. The petition is disposed of granting liberty to the petitioner in the eventuality the petitioner has any grievance with regard to the amount refunded to file an application for the revival of the petition.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 03, 2025

RT