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

\+ W.P.(C) 14692/2025

SMT NEERA JAIN LH OF LATE SH NAVAL KISHOR JAIN

.....Petitioner

Through: Mr Pankaj Kumar Saxena, Mr Keshav Dwivedi, Mr Ashih Kumarsingh and Mr Divyansree Singh, Advocates.

versus

COMMISSIONER OF INCOME TAX CUM DESIGNATED AUTHORITY INTERNATIONAL TAXATION 2 NEW DELHI & ANR.

.....Respondents

Through: Mr Gaurav Gupta, SSC, Mr Shivendra Singh, Mr Yojit Pareek, JSC and Mr Surya Jindal, Advocate

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

O R D E R

% **22.09.2025**

1. This petition is filed with the following prayers:-

> *"a) Issue a writ of mandamus or any other appropriate writ, order or direction directing the Respondents to release interest amounting to Rs.1,17,660/-, under Section 244A of the Income Tax Act, 1961, on account of delay of more than 48 months in issuance of refund of Rs.4,80,247/- under DTVSV Act, 2020."*

2. Our attention has been drawn to annexure P3 to the writ petition, which is the representation made by the petitioner to the Commissioner of Income Tax cum Designated Authority on 26.05.2025with a prayer that interest be granted in line with the Section 244A of the Income Tax Act, 1961 with effect from 31.05.2021. In fact, we note that the petitioner has

quantified the amount as well.

3. The petitioner has also placed before us a copy of the judgment in the case of W.P.(C) No.1985/2022 titled ***Mrs.Anjul v. Office of Principal Commissioner of Income Tax-12 & Others*** decided on 04.11.2022 in support of his submission.

4. If that be so, we dispose of this writ petition by directing the Assessing Officer to treat the present writ petition as a representation and dispose of the same by a reasoned and speaking order keeping in view the judgments which have been referred to in the representation within a period of eight weeks from today, as an outer limit. On the passing of the order and upon the said decision, the follow up action, if required shall be taken within a period of three weeks thereafter.

5. The petition is disposed of in above manner.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 22, 2025

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