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

\+ W.P.(C) 15483/2025

HERO MOTOCORP LTD (SUCCESSOR OF HERO INVESTMENT PVT LTD)

.....Petitioner

Through: Mr. Deepesh Jain and Mr. Samarth Chaudhari, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 27 DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC with Mr. Surya Jindal and Ms. Prakriti Rastogi, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE MADHU JAIN

<u>O R D E R</u>

% 03.11.2025

1. This petition has been filed with the following prayers:-

> *"(I) to decide Rectification Application dated 25.06.2025 preferred by the Petitioner rectifying errors apparent on the face of record in the Appeal Effect Order dated 26.05.2025 passed by Respondent No.1 under sections 254/147/143(3) of the Income Tax Act, 1961 ('the Act'), in a time bound manner:*
> *(II) to grant balance refund due to the Petitioner along with applicable interest as well as additional interest under the provisions of section 244A and section 244A(1A) of the Act consequent to correction of computational errors and*

incorrect adjustments of refund carried out by the Respondents, in a time bound manner;
(III) grant ad-interim ex-parte orders in terms of prayers (I) and (II) above;
(IV) call for the records of the case from the Respondents;"

2. The learned counsel for the respondent/Revenue states that as per his instructions, the rectification order shall be passed within five weeks from today and follow-up action, if any, shall be taken within a further period of four weeks thereafter, in accordance with law.

3. In view of the submissions made by the counsel for the respondents, learned counsel for the petitioner states that the petition be disposed of, taking the submissions on record.

4. Taking the submissions made by the counsel for the respondents on record and binding the respondents to the same, the petition is disposed of.

5. Liberty is granted to the petitioner, in the eventuality the action as stated by the counsel for the respondents is not taken within the time prescribed, to file an application in this writ petition for its revival.

V. KAMESWAR RAO, J

MADHU JAIN, J

NOVEMBER 03, 2025/sr