$~9 & 10

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

\+ W.P.(C) 16469/2025

\+ W.P.(C) 16478/2025

M/S NANGLOI EDUCATION SOCIETY .....Petitioner

Through: Mr. Rajat Mittal, Ms. Krati Agrawal, Mr. Suprateek Neogi, Mr. priyanshu, Advs.

versus

COMMISSIONER OF INCOME TAX EXEMPTIONS & ORS. .....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. M. Shukla, JSC.

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

O R D E R

% 24.11.2025

CM APPL. 67471/2025 (exemption) in W.P.(C) 16478/2025

1. Exemption is allowed subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 16469/2025
W.P.(C) 16478/2025 CM APPL. 67472/2025

3. These writ petitions have been filed with the following prayers:

W.P.(C) 16469/2025

"(A) issue a writ of mandamus and/ or any other appropriate writ(s) or direction in nature thereof directing the Respondents to refund the pre-paid taxes deducted for AY 2021-22 against the PAN: AABTM6378E amounting to Rs. 1,64,514/- along with interest, to the Petitioner;

(B) issue a writ of certiorari and/ or any other appropriate

writ(s) or direction in nature thereof to permit the Petitioner to revise their income tax return for AY 2021-22 so as to take credit of TDS amounting to Rs. 1,64,514/-, with interest;
(C) direct the Respondents to decide the letter/ application dated 30.01.2024 seeking rectification of the returns in terms of the said letter;"

W.P.(C) 16478/2025
"(A) issue a writ of mandamus and/ or any other appropriate writ(s) or direction in nature thereof directing the Respondents to refund the pre-paid taxes deducted for AY 2022-23 against the PAN: AABTM6378E amounting to Rs. 2,32,535/- along with interest, to the Petitioner;
(B) issue a writ of certiorari and/ or any other appropriate writ(s) or direction in nature thereof to permit the Petitioner to revise their income tax return for AY 2022-23 so as to take credit of TDS amounting to Rs. 2,32,535/-;
(C) direct the Respondents to decide the letter/ application dated 30.01.2024 seeking rectification of the returns in terms of the said letter"

4. We have heard the learned counsel for the petitioner and the respondent. After some submission, learned counsel for the petitioner would submit that appropriate shall be that the representation made by the petitioner through the Chartered Accountant, Annexure P-10 dated 30.01.2024 be directed to be disposed of by the concerned authority.

5. If that be so, we dispose of the petition directing the respondent through the concerned authority dispose of the representation of the petitioner dated 30.01.2024 within a period of twelve weeks and communicate the decision to the petitioner. Liberty shall be with the petitioner to file an additional representation within three weeks from today.

6. Liberty shall be with the petitioner if aggrieved with the order to be passed to seek such remedy as available in law.

7. The pending application, if any, on becoming infructuous, is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 24, 2025
RT