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

\+ W.P.(C) 16395/2024

CONTROL RISKS INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr Upvan Gupta, Advocate.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Sanjay Kumar, SSC with Ms Monica Benjamin and Ms Easha, JSCs.

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

O R D E R

% 08.09.2025

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

> *"(a) issue a writ and/or order and/or direction in the nature of mandamus/certiorari or any other appropriate writ, order or direction to the Respondent to release the due amount of income tax refund (alongwith interest) for the assessment year 2015-16 and issuing directions for disposal of refund applications dated 24.11.2023 and 30.08.2024 for the said assessment year; and*
> *(b) pass such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."*

2. In fact the petitioner is seeking an appropriate direction to the respondent to make refund along with the applicable interest as per law. The petition concerns the Assessment Year 2015-16 and the applications for the refund were filed by the petitioner on 24.11.2023 and 30.08.2024. The counter affidavit has been filed by the respondent, wherein in paragraph 9 the following has been stated :

> *"9. The petitioner has raised concerns about the non-disposal of their applications dated 24.11.2023 and 30.08.2024, requesting the issue of the outstanding income-tax refund along with interest for the assessment year 2015-16. While this delay in response is acknowledged, it is essential to note that the failure to dispose of these applications within a short time frame does not automatically suggest negligence or mala fide actions on the part of the department. Delays can often occur in the processing of applications due to factors such as backlogs, technical issues, or administrative delays, and this is especially relevant when the department is already addressing a larger backlog of cases or dealing with technical glitches that affect the refund process. It is important to refer to the case of UCO Bank vs. CIT (1999) 237 ITR 889 (SC), where the Supreme Court held that the department's delays, even in processing returns or addressing follow-up applications, are not always indicative of negligence. The Court emphasized that the department is not automatically liable for immediate action or compensation unless the delay can be shown to be due to gross negligence or a lack of due process. In this case, the technical nature of the delay and the department's application for condonation suggest that the delay is not willful."*

3. Learned counsel for respondent/Revenue states that the refund shall be

processed and paid within six weeks as an outer limit.

4. Taking the submission on record, the petition is disposed of directing the respondent to process the refund in accordance with rules and law and pay the same within six weeks as an outer limit.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 8, 2025
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