$~10

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

\+ W.P.(C) 17157/2025

MICROSOFT CORPORATION (INDIA) PRIVATE LIMITED

.....Petitioner

Through: Mr. Nageshwar Rao, Mr. Parth and Mr. Pratik Rath, Advs.

versus

DEPUTY COMMISSIONER OF INCOME-TAX & ORS.

.....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs with Mr. Udit Dad, Adv.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON’BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% **10.12.2025**

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

> *“a) Issue Writ in the nature of mandamus or any other appropriate writ(s), order(s) or direction(s) to forthwith refund already quantified in intimation under section 143(1) dated 23.06.2023 (ANNEXURE ‘P-1’) as further increased by interest under section 244A of the Act and additional interest as per law up to date of actual payment of refund into Petitioner’s bank account; and*
>
> *b) Issue writ in the nature of mandamus or any other appropriate writ(s), order(s) or directions to the Respondents to rectify the mistakes highlighted in intimation dated 23.06.2023 issued under section 143(1) of the Income-tax Act, 1961 by Centralized Processing Centre, as detailed in rectification*

application dated 11.01.2024 (ANNEXURE 'P-2'), and grant consequential refund of tax, interest and additional interest till date of refund of same into Petitioner's bank account"

2. In effect, the petitioner is seeking the refund already quantified under Section 143(1) of the Income Tax Act, 1961 (the Act) on 23.06.2023. The submission of Mr. Nageshwar Rao, learned counsel appearing for the petitioner is that the petitioner has filed an application under Section 154 of the Act, which has also been decided only last week i.e. on 01.12.2025.

3. It is his submission that the respondent should refund the already quantified amount on 23.06.2023 and also the one which has been quantified on 01.12.2025 along with interest. On this, Mr. Shlok Chandra, learned Senior Standing Counsel appearing for respondents states that the same shall be made as per law within six weeks as an outer limit. His submission is taken on record.

4. The petition is disposed of, granting liberty to the petitioner in the eventuality the timeline is not adhered to, he may approach this court by way of an application for revival of the writ petition.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

DECEMBER 10, 2025
cd