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

\+ W.P.(C) 17282/2024 & CM APPL. 73513/2024

DHARAM PAL SHARMA .....Petitioner

Through: Mr. Amit Kaushik & Mr. Himanshu Sharma, Advocates.

versus

INCOME TAX OFFICER, WARD 68(5), DELHI & ANR. .....Respondents

Through: Mr. Sunil Agarwal, Sr. Standing Counsel with Mr. Shivansh B. Pandya, Jr. SC, Mr. Viplav Acharya, Jr.SC, Mr. Priya Sarkar, Jr. SC & Mr. Utkarsh Tiwari, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **07.05.2025**

1. Issue notice.

2. Mr. Agarwal, the learned counsel appearing for the Revenue accepts notice.

3. The petitioner has filed the present petition, *inter alia*¸ praying as under:

> "a) a writ of and/or order and/or direction seeks directions to the respondents to delete the demand of Rs. 2,66,360/- (including interest thereon of Rs. 51,070/-) for the assessment years 2009-10, 2010-11, 2011-12 and 2012-13 due to non-reflection of TDS of Rs. 2,15,290/- in Form 26AS of the petitioner, which was admittedly deducted by the employer from the salary of the petitioner; and/or
>
> b) a writ of and/or order and/or direction seeks directions to the

> respondents to dispose the applications dated 13.12.2023 and 12.01.2024 filed by the petitioner under section 154 of Act seeking correction of the aforesaid demand whereby proof of deduction of TDS was duly submitted; and/or"

4. The petitioner is essentially aggrieved by the outstanding demands in respect of assessment years [**AYs**] 2009-10, 2010-11, 2011-12 and 2012-13 for the reason that the Tax Deducted at Source [**TDS**] on the remuneration paid to the petitioner has not been reflected in Form 26AS of the petitioner. As a result, the refund due for subsequent assessment years has been adjusted against the outstanding demand.

5. There is no cavil that the tax demands reflected as outstanding for the relevant assessment years pertain to non-deposit of TDS, which was deducted from the remuneration payable to the petitioner by his employers. It is also material to note that, during the period in question, the petitioner was employed with the Indian Navy and thereafter with various departments under the Government of NCT of Delhi.

6. Concededly, the issue involved in the present case is covered by the earlier decisions of this Court, including ***Sanjay Sudan v. The Assistant Commissioner of Income Tax & Another*****: (2023) 452 ITR 107,** among other decisions rendered.

7. In view of the above, the present petition is allowed.

8. We further direct that any amount adjusted against the said outstanding demand is required to be refunded to the petitioner.

9. The concerned authorities are directed to dispose of the applications dated 13.12.2023 and 12.01.2024, filed by the petitioner under Section 154 of the Act, bearing in mind this order as well as the decision rendered by this

Court in ***Sanjay Sudan v. The Assistant Commissioner of Income Tax & Another*** *(supra)*, as expeditiously as possible and preferably within a period of eight weeks from date.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 07, 2025/ *'A'*

Click here to check corrigendum, if any