$~39 & 40

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

\+ W.P.(C) 164/2025

40

\+ W.P.(C) 1007/2025

SURESH KUMAR JAIN

.....Petitioner

Through: Mr. Mukesh Chand, Advocate.

versus

THE CENTRALIZED PROCESSING CENTRE & ANR.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC with Ms Easha Gurung, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 21.01.2026

1. Mr. Siddhartha Sinha, Senior Standing Counsel appearing for respondents/Department, at the outset made a reference of the email dated 20.01.2026, which was received by him, and pointed out that the Assessing Officer has given appeal effect and his entire demand has been rendered 'Nil'.

2. He further submitted that the Assessing Officer is in the process of refunding/paying the amount, which the petitioner has been paid by or recovered from him.

3. It is informed that it is due to the following technical reasons, the Assessing Officer is not in a position to make the requisite payment. The relevant part of the email is reproduced as under:

> *"On perusal of order u/s 250 of the Act dated 21.11.2025, it is*

found that credit of regular tax (minor head 400) has not been allowed to the assessee (since at the time of passing of appeal effect order the consumption status of the said challans was not certain), whereas from 25AS reflects regular tax payments to the tune of Rs.64,58,397/-. The credit of regular payments of tax has been given to the assessee vide appeal effect order dated 20.01.2026 u/s 250 of the Act. The benefit is given vide appeal effect order as the rectification of previously completed appeal effect order is not getting initiated on ITBT.

The appeal effect order has been passed from this office and the further process of release of refund may take approximately 20 days. Further process shall also be continuously mentioned by this office for smooth disposal of the case.”

4. Mr. Siddhartha Sinha, Senior Standing Counsel for the respondents assured that the requisite payment shall be made within a period of four weeks from today.

5. The present writ petitions are, therefore, disposed of by directing the Assessing Officer to pay the entire amount payable to the petitioner including the amount paid/recovered so also applicable interest under Section 244(1) and 244(1)(a) of the Act on or before 28.02.2026.

6. In case the amount is not paid by 28.02.2026, the petitioner shall be entitled to interest at the rate of 1% per month from 26.02.2026 till the date of actual payment.

7. The Department shall be free to recover the amount of interest mentioned in para 6 above from the erring officials.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 21, 2026/dd