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

+ W.P.(C) 949/2026, CM APPL. 4624/2026

ANJANA KIRITKUMAR BACHU

.....Petitioner

Through: Mr. Prashant Kanha & Mr. Fenil
Mehta, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE INT
TAX 1(1)(2) NEW DELHI AND ANR

.....Respondents

Through: Mr. Siddhartha Sinha, SSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

09.02.2026

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1. Mr. Siddhartha Sinha, learned senior standing counsel appearing for the respondents, at the outset submitted, that the due amount of refund has been paid to the petitioner.
2. At this juncture, learned counsel for the petitioner submitted that the calculation of refund and interest made by the respondents is not in accordance with law and that the petitioner is entitled to an additional sum of Rs.2,08,000/-.
3. In view of the submissions made by Mr. Sinha, learned senior standing counsel for the respondent, we dispose of the present writ petition along with pending application, granting liberty to the petitioner to file either rectification application or representation before the Assessing Officer giving out her calculation of the interest, which shall be taken into



consideration by the Assessing Officer. In case, additional amount is found payable, the same shall be paid within a period of three months of receiving the rectification application/representation.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 9, 2026/ck