$~76

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

\+ W.P.(C) 1846/2026 CM APPL. 8927/2026

CA COOPERATIVE THRIFT AND CREDIT SOCIETY LIMITED .....Petitioner

Through: Mr. Amit Shrivastava, Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Abhishek Maratha, SSC and Mr. Apoorv Agarwal, JSC.

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

<u>O R D E R</u>

% 12.05.2026

1. Mr. Abhishek Maratha, learned Senior Standing Counsel for the Income Tax Department placed for perusal of the Court, a communication letter dated 11.05.2026 sent by the Assistant Commissioner of Income Tax, Circle-58(1), New Delhi (*hereinafter referred to as 'the AO'*) in which it has been written as under :

> *"In view of the above, the reply/comments of the Assessing Officer are being submitted after undertaking the necessary verification and consequential actions in the case of the assessee The present matter arises out of a writ petition filed by the petitioner seeking grant of TDS credit pertaining to Financial Years 2012 13 to 2018-19. corresponding to Assessment Years 2013 14.10 2019-20.*

The Standing Counsel, through email, has informed that in compliance with the order dated 09.02.2026 of the Hon'ble High Court, whereby the Revenue was directed to file its reply/share complete instructions, comments/remarks of the Assessing Officer are urgently required for preparing and tiling the appropriate response before the Hon'ble High Court. The Standing Counsel has informed through email the matter is listed for hearing on 12.05.2020.

Pursuant to the above said order and writ petition filed by the assessee, the relevant records available on ITBA system. CPC portal, 26AS were examined and reconciled with the claims made by the petitioner. Moreover, an application with regard to the granting TDS credits for the AYs 2013-14 to 2019-20 was also submitted by the assessee with this office on 29.09.2025. Therefore, on the basis of such verification, year-wise details of TDS credit found admissible, discrepancies noticed and the consequential action taken by the department have been duly examined and are being placed on record for kind consideration. The present comments/reply are therefore being submitted placing on record the factual position, the verification conducted and the necessary action taken in compliance with the issues raised by the petitioner in the writ petition The same may kindly be treated as suitable para-wise comments for the purpose of filing the Counter-affidavit.

The details thereof are as under:

Sr. No.	*Particulars*	*Issue raised*	*TDS claimed by the asseessee (in Rs.)*	*TDS allowed while passing order u/s 154 (in Rs.)*	*Action taken by the AO on*	*Status*	*Remarks*
1.	*AY 2013-14*	*TDS not allowed*	*11629*	*11629*	*04.05.2026*	*demand*	
2.	*AY 2014-15*	*TDS not allowed*	*120092*	*120092*	*04.05.2026*	*demand*	
3.	*AY 2015-16*	*TDS not allowed*	*141967*	*141967*	*04.05.2026*	*demand*	
4.	*AY 2016-17*	*TDS not allowed*	*158179*	*158179*	*08.05.2026*	*demand*	
5.	*AY 2017-18*	*TDS not allowed*	*158865*	*158865*	*04.05.2026*	*Refund of Rs.158864*	
6.	*AY 2018-19*	*TDS not allowed*	*308299*	*308299*	*04.05.2026*	*Refund of Rs.308299*	
7.	*AY 2019-20*	*TDS not allowed*	*44973*	*316971 (including short credit of TDS 44973)*	*04.05.2026*	*Refund of Rs.44973*	*Vide order u/s 254/143(1) dated 28.08.2023, credit of TDS allowed only at Rs.271997/- against the total credit of TDS of Rs.316971 (short credit of TDS Rs.44973)*

Furthermore, an extended period of 12 weeks is requested to complete and finalize the refund processing (refer table above) and related formalities at the earliest convenience."

2. Learned counsel for the petitioner submits that if the petition be disposed of in terms of the communication letter dated 11.05.2026, the petitioner has no objection. Learned counsel has however expressed concern that since the Tax Deducted at Source (TDS) was deducted *qua* its old Permanent Account Number (PAN), which has ceased to exist, the respondent may not be able to adjust the amount lying in its Form-26AS of the Income Tax Rules, 1962 against the demand outstanding against the petitioner.

3. Without commenting anything upon respondents' ability or competence to adjust the TDS amount against the petitioner's tax liability,

we dispose of the writ petition in terms of the above-referred instructions of the AO.

4. It shall be required of the AO either to refund the entire amount lying *qua* petitioner’s old PAN (AACCC1641E) to the petitioner alongwith the statutory interest or to refund the residuary sum after recovery of petitioner’s tax liabilities relating to previous years in accordance with law. The needful be done latest by 31st August 2026.

5. Writ petition is disposed of accordingly alongwith the pending application.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 12, 2026/*ss*