$~4

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

\+ W.P.(C) 2389/2026 & CM APPL. 11657/2026

SUNLAND ALLOYS .....Petitioner

Through: Mr. Aditya Gupta, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 61(1), DELHI AND ANR .....Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V.K. Saksena and Ms. Hemlata Rawat, JSCs.

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

O R D E R

% 20.05.2026

1. Mr. Aditya Gupta, learned counsel for the petitioner informs that during the pendency of the present writ petition, the petitioner has received the refund so also interest under Section 244A of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*). He however, submitted that the interest under Section 244A(1A) of the Act of 1961 has not been calculated and paid by the Income Tax Department.

2. Since substantial compliance has been made, we dispose of the present petition with the direction to the Assessing Officer (AO)/concerned authority to make payment of applicable statutory interest under Section

244A(1A) of the Act of 1961 within a period of six weeks' from today.

3. In case, the due interest is not paid by 15.07.2026, the petitioner shall be free to apply for revival of the petition.

4. The pending application is also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 20, 2026/*cd*