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

\+ W.P.(C) 6185/2026 CM APPL. 30419/2026 CM APPL. 30420/2026

ADITYA ALUMINIUM .....Petitioner

Through: Mr. Indurj Singh Rai, SSC, Mr. Sanjeev Menon, Mr. Rahul Singh and Ms. Priya Sarkar, JSCs and Mr. Gaurav Kumar, and Mr. Prateek Bhati, Advs.

versus

CENTRALIZED PROCESSING CENTRE (CPC) & ORS. .....Respondents

Through: Mr. Sumit Lalchandani, Adv.

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

O R D E R

% **18.05.2026**

1. By way of present writ petition, the petitioner has challenged the order dated 31.03.2026 passed by respondent No. 1 under Section 154 of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* for Assessment Year (AY) 2014-15.

2. Mr. Sumit Lalchandani submitted that a notice dated 05.03.2026 under Section 154 of the Act of 1961 was issued to the petitioner only for adjustment of prior refund of Rs.230/-, whereas by way of the impugned order dated 31.03.2026, the respondent has raised a huge demand of Rs.2,63,62,254/-, for which the petitioner was never put to notice.

3. Mr. Indruj Singh Rai, learned Senior Standing Counsel, on instructions, informed that the demand was raised due to a technical fault or

glitch and respondent No.1 has passed a fresh order dated 15.05.2026.

4. It was however, submitted by Mr. Rai that on perusing the said order, he realised that even by this order a demand of Rs.39,220/- has been raised.

5. Mr. Rai submitted that the respondent-Department is in the process of correcting this unintended demand or error and the needful will be done within four weeks from today.

6. In view of the fair stand taken by the respondent, the writ proceeding is hereby, closed. The respondents shall not enforce any recovery measure against the petitioner unless an order under Section 154 of the Act of 1961 is passed, after due compliance of the provisions and putting the petitioner-assessee to notice of such intention, if the occasion so arises.

7. The writ petition is disposed of alongwith pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 18, 2026/*ss*