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

\+ W.P.(C) 12173/2024

T S TECH SUN INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Vishal Kalra, Mr. S.S. Tomar & Mr. Anil Kumar, Advocates.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX , CIRCLE 25 (1), NEW DELHI & ORS. .....Respondents

Through: Mr. Sunil Agarwal, SSC with Ms. Priya Sarkar, JSC & Mr. Rohit Chakraborty, Adv.

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

ORDER

% **05.02.2026**

1. By way of present writ petition, petitioner has prayed as thus:

> *(a) a writ of and/or order and/or directions in the nature of Mandamus for issuing refund of INR 6,64,97,838 (including demand paid under protest, tax adjustment with refund of various assessment years including interest under section 244A of the Act computed till August 31, 2024) for the assessment year 2012-13 along with the applicable interest as per section 244A of the Act till the amount is realization or any other appropriate writ, order or direction, since the retum of income of the Petitioner now stands accepted; and*
>
> *(b) such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.*

2. Learned counsel for the petitioner submitted that the DRP had passed draft assessment order on 19.01.2021 and until the expiry of statutory period, no assessment order was passed. He argued that assessment became

time-barred and yet the respondents are not giving refund of the TDS/advance tax to the petitioner.

3. Mr. Sunil Agarwal, learned Senior Standing Counsel, on the basis of written instructions submitted that the legal and factual position that the assessment has become time-barred as asserted by the petitioner, is correct.

4. He also submitted that the consequential refund shall be made to the petitioner within 2 months.

5. Without making any observation about the quantum of the amount which is to be refunded to the petitioner, we hereby, direct the respondents to refund of the due amount along with applicable interest under Section 244A and 244A(1) of the Income Tax Act, 1961 within a period of 3 months from today.

6. In case, the amount is not refunded by 31.05.2026, it shall carry interest at the rate of 1% (apart from the statutory interest) from the date of instant order.

7. Writ petition stands disposed of accordingly.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 5, 2026/*nk*