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

\+ W.P.(C) 12499/2005

M/S ROULUNDS CONDAN INDIA LTD. .....Petitioner

Through: Mr. Prakash Kumar, Ms Rashmi Singh, Advs.

versus

DY.COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Debesh Panda, SSC, Mr. Vikramaditya Singh, JSC, Ms Zehra Khan, JSC and Ms. Yashika Gupta, Adv.

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

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

% 12.01.2026

1. This writ petition has been preferred seeking the following reliefs:-

> *a. to issue a writ of certiorari quashing the Income Tax Computation for (ITNS 150) dated 17.05.2005 along with order dated 17.05.2025 titled as "order u/s 254" of the respondent and the letter dated 15.07.2005 of the respondent and for issue of writ of mandamus directing the respondent to stay the proceedings for the recovery of the outstanding demand of Rs.53,89,122/- representing the interest u/s 220(2) of the Act and to direct the respondent to recomputed the demand without levying interest u/s 220(2) of the Act;*
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> *b. to pass any other order or direction as this Hon'ble Court may deem fit and proper on the facts and circumstances of the instant case in order to grant necessary relief to the petitioner."*

2. Learned counsel for the petitioner submitted that the basic issue in the present case was the addition of Rs.1 crore, as capital expenditure which was made in the petitioner's assessed income vide an Assessment Order dated 17.03.1999 passed under Section 143(3) of the Income Tax Act, 1961

(*hereinafter referred to as 'the Act of 1961'*).

3. It was informed that against the aforesaid order, the petitioner preferred an appeal before the Commissioner of Income Tax (Appeals) *[hereinafter referred to as 'CIT(A)]*, which was partly allowed. The Assessee-petitioner as well as the Department preferred an appeal before the Income Tax Appellate Tribunal (*hereinafter referred to as 'ITAT'*) whereafter vide order dated 24.03.2000, the Department's appeal before ITAT was allowed and the addition or Rs.1 crore was restored.

4. It was further informed that against the order of the ITAT, the petitioner had preferred an appeal under Section 260A of the Act of 1961, which was registered as Income Tax Appeal being appeal no. 325/2005 and the same came to be allowed by this Court vide order dated 20.04.2018.

5. Learned counsel for the petitioner placed before the Court, a copy of the order dated 31.07.2020 passed by Assistant Commissioner of Income Tax Ciurcle-6, Delhi, whereby the appeal effect has been given and the refund has been made to the petitioner.

6. In view of the aforesaid, nothing remains to be adjudicated in the present writ petition.

7. The writ petition is, therefore, dismissed as infructuous.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 12, 2026/*dd*