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

\+ W.P.(C) 14263/2024 CM APPL. 59731/2024

MAHESH SUNNY ENTERPRISES PVT LTD .....Petitioner

Through: Mr. Salil Aggarwal Sr. Adv. with Mr. Madhur Aggarwal & Mr. Uma Shankar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAXCIRCLE 16 (1) DELHI AND ANR. .....Respondents

Through: Mr. Siddhartha Sinha, SSC with Ms. Easha Gurung, JSC.

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

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

% 16.04.2026

1. Mr. Siddhartha Sinha, learned Senior Standing Counsel for the respondent-Department submitted that pursuant to the directions issued by this Court on 21.01.2026, the Assessing Officer *(AO)* has passed an order under 154/143(1) of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* on 11.02.2026 and has calculated the amount to be refunded to the petitioner.

2. Mr. Salil Aggarwal, learned Senior Counsel submitted that though a formal order calculating the amount payable to the petitioner has been passed, but neither any calculation of interest has been made nor the amount has been paid in terms of the order dated 11.02.2026.

3. Considering that an order accepting rectification and formal order of

giving credit of the tax already paid has been passed on 11.02.2026, we close the writ proceedings, while directing the Assessing Officer/Competent Authority to pay the amount of refund due to the petitioner, alongwith applicable interest under Section 244A and Section 244A(1A) of the Act of 1961 within a period of eight weeks from today.

4. In case the amount is not credited to the petitioner's account or paid to it by 15.06.2026, the amount shall carry additional interest at the rate of 1.5% per month from 15.07.2026 over and above the interest payable under Section 244A and Section 244A(1A) of the Act of 1961.

5. The writ petition along with pending application is disposed of accordingly.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 16, 2026/*sr*