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

+ **W.P.(C) 18698/2025**

**MARELLI POWERTRAIN INDIA PVT LTD (FORMERLY
KNOWN AS MAGNETI MARELLI POWERTRAIN INDIA PVT
LTD)**

.....Petitioner

Through: **Mr. Aditya Vohra, Sr. Adv. with Mr.
Tanmay Dhraksh, Adv.**

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: **Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, Ms. Madhavi Shukia, JSCs and
Mr. Anshuman Jindal, Adv.**

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

07.01.2026

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1. By way of the present Writ Petition, the petitioner has raised a grievance that the respondents have recovered an amount more than 20% of the outstanding demand which is contrary to the CBDT Office Memorandum F.NO.404/72/93-ITCC dated 29.02.2016 and F.NO.404/72/93-ITCC dated 31.07.2017, so also judgments passed by this Court.
2. Mr. Shlok Chandra, learned counsel for the respondents on instruction fairly submitted that the amount recovered in excess of 20% of the outstanding demand will be refunded to the petitioner within a period of six weeks.
3. In view of the fair stand taken by the respondents, instant Writ



Petition is disposed of by directing the respondent/Income Tax Department to refund the amount, which is in excess as per the CBDT circular. The respondents shall also pay the applicable interest thereupon latest by 28.02.2026.

4. The petitioner may file representation/letter before the Assessing Officer(AO) indicating therein, the refundable amount, which according to him has been recovered in excess of 20% of the demand. The AO shall verify the same and refund the amount along with applicable interest in accordance with law.

5. The petition is disposed of accordingly alongwith all interlocutory applications (if any).

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 7, 2026/ss