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

\+ W.P.(C) 14032/2025

DELHI STATE INDUSTRIAL AND INFRASTRUCTURE DEVELOPMENT CORPORATION LTD .....Petitioner

Through: Mr. Rohit Jain, Mr. Sksham Singhal & Mr. Ramkrishan Rao, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX .....Respondent

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

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

O R D E R

% 27.01.2026

1. Mr. Rohit Jain, learned counsel for the petitioner submitted that petition in hands has been filed by the petitioner seeking refund of huge amount which the petitioner is entitled to get pursuant to the order of Income Tax Appellate Tribunal which was passed way back on 11.08.2006 for Assessment Year (AY) 1996-97. He raised a grievance that said order has not been given effect to even till today. While informing that the petitioner became entitled for a sum of Rs.11,42,59,409/- alongwith applicable interest, he submitted that the Assessing Officer has been sitting over the matter for more than 19 years for no justifiable reason.

2. Learned counsel highlighted that after filing the present writ petition,

assessee had received a computation form showing, a calculation made by the Assessing Officer (AO) on 13.10.2025 showing that an amount of Rs.6,17,90,327/- is payable but not even a single penny has been paid to him.

3. Notwithstanding his contention that the amount of Rs.6,17,90,327/- found payable by the AO is also less than petitioner's entitlement, learned counsel for the petitioner submitted that even this amount has not been paid to the petitioner until today.

4. Learned Senior Standing Counsel for the respondent-Department on the other hand submitted that true it is, that the calculation was made on 13.10.2025 but the approval by the Competent Authority took some time and the refund got approved on 17.11.2025. (As per intimation to this effect which was sent by the AO on the e-mail of Ms. Yashika Gupta on 27.11.2025).

5. On court's query, Mr. Rohit Jain submitted that the petitioner has already filed an application under Section 154 of the Income Tax Act, 1961 *(hereinafter referred to as the 'Act of 1961')* seeking rectification of the amount which the AO has wrongly calculated.

6. Without pronouncing upon the correctness of the calculation that the AO has made, we are at a loss to comprehend the reason as to why inspite of the fact that the formal approval has been granted by the Competent Authority on 17.11.2025, the petitioner is still awaiting the amount of refund which according to AO was Rs.6,17,90,327/-.

7. List this case on 10.03.2026.

8. Meanwhile the AO shall decide the petitioner's application under Section 154 of the Act of 1961. He shall also forthwith pay at least the

amount as calculated by him (Rs.6,17,90,327/-) on or before 06.02.2026.

9. In the event of failure, a sum of Rs.10,000/- per day shall be recovered from the Department.

10. The issue as to from whom such amount shall be recovered will be decided once an affidavit of compliance is filed by the respondent.

11. The respondent shall also give reasons for not paying the amount in time for which the public exchequer is burdened with liability to pay statutory interest to the petitioner.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 27, 2026/*sr*