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

\# **CNR No. DLHC010799012025**

\+ W.P.(C) 16067/2025 & CM APPL. 65785/2025

SHRAVAN RUSTAGI .....Petitioner

Through: Mr. Paras Jindal, Advocate for Mr. Nikhil Goyal, Advocate through VC.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. .....Respondents

Through: Mr. Vipul Agrawal, SSC with Ms. Harshita K. and Mr. Gaorrang Ranjan, Advocates for Revenue.

**CORAM:**
**HON'BLE MR. JUSTICE DINESH MEHTA**
**HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA**

**O R D E R**

% **21.08.2026**

1. Learned counsel for the petitioner contended that for the Assessment Year 2011-12 demand with Reference No. 2012201110016925656T has been raised by way of intimation dated 23.09.2025 under Sections 143(1) of the Income Tax Act, 1961 (hereinafter referred to as the Act of 1961') against the petitioner because the credit of TDS which Kingfisher Airlines (erstwhile employer) had deducted from the salary of the petitioner amounting to Rs. 5,59,792/- for AY 2011-12 was not given.

2. It is contended that the issue involved in the present writ petition is squarely covered by a judgment dated 01.10.2024 of this Court rendered in W.P.(C) 13765/2024 ***Satwant Singh Sanghera v. The Assistant***

***Commissioner of Income Tax & Anr***.

3. The Learned Counsel for the Petitioner further asserted that the Respondent has recovered the substantial amount of said demand from the amount of refund which became due to the Petitioner. Learned Counsel submitted that in the facts of the present case, not only the intimation/order that has been passed under Section 143(1) dated 23.09.2025 of the Act, of 1961 is liable to be set aside but the Petitioner is also entitled to the refund of the amount which stands recovered from the Petitioner.

4. Mr. Vipul Agrawal, learned Senior Standing Counsel for the Respondent, was not in a position to dispute the legal position of law as stated by the learned counsel for the Petitioner.

5. Heard learned Counsel for the Parties.

6. Adverting to the merits of the case, we are of the view that the Respondent could perhaps have been justified in disallowing the amount of TDS which was collected by Kingfisher Airlines from the Petitioner's salary, as the same was not deposited by said deductor but the Petitioner cannot be blamed for that and deprived of his legitimate right, as has been held by this Court in its judgement ***Satwant Singh Sanghera (supra)***.

7. We therefore allow the writ petition and quash and set aside the intimation dated 23.09.2025 for AY 2011-12 to the extent it relates to the non-grant of credit of Tax Deducted at Source by the Kingfisher Airlines. The consequential demand and the recovery made from Petitioner's refund is also declared illegal. The Respondent is directed to refund the amount recovered from the Petitioner along with applicable interest under Section 244(1) and 244(1)(A) of the Act of 1961, within a period of three months from today. It shall be required of the Respondent to ensure that the applicable amount is

paid to the Petitioner.

8. Needless to observe that our order shall confine to the amounts which have been deducted by the Kingfisher Airlines and in case there is any other demand raised by the Assessing Officer, the same shall not be effected.

9. The instant petition, along with pending applications, stands disposed of in the aforesaid terms.

**DINESH MEHTA, J.**

**RAJNEESH KUMAR GUPTA, J.**

**AUGUST 21, 2026/***MR*