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

CNR No. DLHC010791012025

+ **ITA 521/2025**

**COMMISSIONER OF INCOME TAX, INTERNATIONAL
TAXATION-1, NEW DELHI**Appellant

Through: Mr. Puneet Rai SSC, Mr. Ashvini
Kumar, Mr. Rishabh Nangia JSC

versus

MARGUERITE LASUSA CHAWLARespondent

Through: Ms Deepti Gupta, Adv.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MS. JUSTICE RENU BHATNAGAR

ORDER

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06.10.2026

1. On 21.08.2026, this Court passed the following Order in ITA 521/2025:

“3. Mr. Puneet Rai, learned Senior Standing Counsel for the appellant-Department submitted that the officials of the Department are in the process of doing the needful and they have ensured that the assessment of the respondent-assessee shall soon be made and their refund, if any, shall be credited.

4. Ms. Deepti Gupta, learned counsel for the respondent, at this juncture, submitted that technically the appellant and the officials of the Department would not be in a position to do the same, in case the interim order which has been granted by this Court on 15.10.2025 is not vacated, said interim order which we granted reads thus:



“... In view of the above, status quo as of today, shall be maintained, till the next date of hearing.”

5. Since the Department is in the process of doing the needful as observed hereinabove, we hereby, vacated the interim order dated 15.10.2025 passed in the present appeal.

6. During the course of submissions, it transpired that the advance tax which was paid by the assessee-Mr. H.P.S. Chawla pertains to Assessment Year (AY) 2016-17, whereas the return filed by the present respondent has been and could have been filed only in AY 2018-19. There is, therefore, a natural lag between the two, which may give rise to be a practical and procedural difficulty for the Department in reconciling the two.

7. However, technically and legally, the advance tax which Mr. H.P.S. Chawla had deposited and the return furnished by the respondent pertains to the very same transaction and very same gain. Such being the position, in case the department's electronic system does not permit seamless processing of such situation, the Assessing Authority or the competent authority shall be free to do the needful exercise manually, by virtue of and at the strength of the instant order.”

2. It is stated by learned Counsel for the Appellant that since the exercise is being done manually, some time is being taken by the Appellant to complete the process.

3. Learned Counsel for the Respondent states that the Assessee, who is about 92 years of age, cannot be made to wait endlessly and the department cannot take their own sweet time to complete the assessment. She states that even after winning the matter, the Assessee is not seeing the colour of the



money and is losing interest thereof.

4. Considering the facts and circumstances of the case, this Court is inclined to give one last opportunity to the Appellant till 31.10.2026 to enable the Appellant to comply with the Order dated 21.08.2026 and let the amount be credited into the account of the Respondent, failing which this Court would direct the Appellant to credit the interest amount also.

5. List on 02.11.2026 for compliance.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

OCTOBER 6, 2026

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