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**\* IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of decision: 6<sup>th</sup> January, 2026.***+ W.P.(C) 5608/2025****MICROSOFT CORPORATION INDIA PVT.  
LTD.**

.....Petitioner

**Through: Mr. Nageswar Rao, Mr. Parth and Mr.  
Pratik Rath, Advocates.****versus****DEPUTY COMMISSIONER OF INCOME TAX  
& ORS.**

.....Respondents

**Through: Mr. Shlok Chandra, Sr. Standing  
Counsel, Ms. Madhavi Shukla, Jr. SC,  
Ms. Naincy Jain, Jr. SC and Mr. Udit  
Dad, Advocate.****Mr. P.S. Singh, CGSC with Mr.  
Ashutosh Bharti, Ms. Minakshi Singh  
and Mr. Rajeesh Kumar Sharma,  
Advocates for UOI.****CORAM:****HON'BLE MR. JUSTICE DINESH MEHTA  
HON'BLE MR. JUSTICE VINOD KUMAR****JUDGMENT****DINESH MEHTA, J. (Oral)**

1. By way of present writ petition, the petitioner has prayed that a direction be given to the respondents for refunding the amount of Rs.5,37,77,310/- so also applicable interest thereupon in relation to refund arising from Fringe benefit tax.
2. Learned counsel for the petitioner invited Court's attention towards communication dated 16.06.2017 and pointed out that the Additional



Commissioner of Income Tax, Special Range 6, New Delhi (*hereinafter referred to as 'Assessing Officer'*) has found amount of Rs. 6,94,56,509/- and Rs. 5,37,77,310/- as payable to the petitioner. He submitted that Rs. 5,37,77,310/- has not been refunded though amount of Rs. 6,94,56,509/- has later been paid.

3. He submitted that the communication dated 16.06.2017 indicates that the Assessing Officer was simply waiting for refund adjustment challan and respondents have taken more than eight years to carry out the ministerial work and the amount has not been paid even till today.

4. Learned counsel argued that the petitioner is not only entitled for the amount (Rs.5,37,77,310/-) but also interest thereupon as per Section 244 and Section 244A(1A) of the Income Tax Act, 1961. He prayed that an exemplary cost be imposed upon the respondents.

5. Mr. Shlok Chandra, learned Senior Standing Counsel, on instructions, submitted that the Assessing Officer has assured him that the necessary payment shall be made along with applicable interest within a period of twelve weeks.

6. Having heard learned counsel for the parties, we are of the firm view that the officers of the Income Tax Department have been callous towards petitioner's grievance as they did not pay any heed to the petitioner's grievance. Not paying the refundable amount to an assessee for eight years is shocking and is an issue which should have pricked the conscience of the officers at the helms of affairs.

7. Because of their utterly negligent attitude, the petitioner has to approach this Court for getting refund of the amount arising from the orders passed by the Authorities. It is painful to learn that in spite of the writ



petition, even till today, the petitioner has not been paid the amount.

8. The respondents' prayer for granting twelve weeks' time even today is an unreasonable prayer and shows that they take not only the citizen but even the High Court for granted.

9. The petition is, therefore, allowed.

10. Respondents are directed to pay the entire amount (Rs.5,37,77,310/-) along with applicable interest, including interest given under Section 244A(1A) of the Income Tax Act, 1961 latest by 15.02.2026. The amount be paid/deposited in petitioner's bank account *i.e.* HSBC Bank, A/C No. 054517073001.

11. In case the requisite amount, along with interest as indicated above, is not paid by 15.02.2026, respondent No. 1 *i.e.* Deputy Commissioner of Income Tax shall have to pay costs of Rs.1,00,000/- to the petitioner, which cost shall be paid by him personally *i.e.* from his own pocket.

**DINESH MEHTA  
(JUDGE)**

**VINOD KUMAR  
(JUDGE)**

**JANUARY 6, 2026/MR**