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

+ W.P.(C) 17966/2025 CM APPL. 74324/2025

**TARUN SABHARWAL THROUGH ATTORNEY HOLDER  
RAJNEESH RAHEJA**

.....Petitioner

Through: Ms. Rano Jain, Mr. Venketesh  
Chaurasia, Ms. Mansi Jain and Mr.  
Tanishq Ahuja, Advs.

versus

**ITO, WARD 72(2), DELHI**

.....Respondent

Through: Mr. Puneet Rai, SSC, Mr. Ashvini  
Kr., Mr. Rishabh Nangia, JSCs and  
Mr Nikhii Jain, Advs.

**CORAM:  
HON'BLE MR. JUSTICE V. KAMESWAR RAO  
HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER  
08.12.2025**

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1. This petition has been filed with the following prayers :  
*“a. Issue a writ of Certiorari or writ of mandamus setting aside the total demand of Rs 28,72,252/- for AY 2010-11,2011-12 and A Y 2012-13, which includes interest also, raised on account of the non-deposit of TDS by the deductor with the government from the income of the Petitioner for A Y 2010-11, 2011-12 & 20 12-13. For A Y 20 10-11, even the deductor had deposited the TDS.”*
2. The case of the petitioner as urged by the learned counsel is that the



petitioner was the employee of the Kingfisher Airlines Ltd. and while working so, the company Kingfisher Airlines Ltd. has deducted the TDS but has not credited with the Revenue because of which the demand has been shown against the petitioner.

3. There is no dispute that a circular in this respect dated 21.09.2023 has been issued by the CBDT which also contemplates that demand under these facts cannot be recoverable from the petitioner. We have been informed that the demand has been adjusted against the subsequent Assessment Years. If that be so, appropriate shall be that Assessing Officer shall decide the present Writ Petition as a representation of the petitioner within eight weeks from the date of receipt of copy of this order and convey the decision to the petitioner.

4. The representation shall be decided keeping in view the instructions issued by the CBDT and also the judgment rendered by this Court in the case of *Sanjay Sudan v. The Assistant Commissioner of Income Tax & ANR., NC: 2023/DHC/001342* in W.P.(C) No. 6610/2019.

5. While deciding the case, the AO shall also keep in view that the demand has been adjusted against the subsequent AYs. In other words, he shall also decide the issue as to whether the demand could have been adjusted. Till such time, the AO decide the representation in terms of this order, the impugned demand shall not be acted upon.

6. If the order is passed in favour of the petitioner, follow up action shall be taken in accordance with law. It is also made clear that if the petitioner is still aggrieved by the order to be passed by the respondent/ AO, liberty shall be with the petitioner to seek such remedy as available in law.

7. The petition is disposed of.



8. The pending application also stands disposed of, as infructuous.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**DECEMBER 08, 2025**

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