# BEELINE COM LLC v. INCOME TAX OFFICER WARD INT TAX 11 2 DELHI & ANR.

W.P.(C) 17821/2024

No neutral citation stated in source | 2026-02-17

## AY 2025-26 return processed and refund issued: writ dismissed as infructuous.

High Court of Delhi | Division Bench | Dinesh Mehta | Vinod Kumar

Assessment years: 2025-26

### 01 FACTS OF THE CASE

Beeline's Senior Counsel informed the Court that its AY 2025-26 return had been processed and a refund issued, rendering W.P.(C) 17821/2024 infructuous.

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## 02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the petitioner's report of the subsequent processing and refund. It did not examine the original controversy or assess the correctness of the refund calculation.

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## 03 JUDICIAL DECISION

The petition was dismissed as having become infructuous. The pending application was also dismissed.

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## 04 OUTCOME / IN WHOSE FAVOUR

The petition ended because counsel reported that events had overtaken its purpose. The dismissal was not a rejection of the taxpayer's underlying tax position on merits.

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## 05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Dismissal followed the reported refund rather than a merits defeat — The procedural label must be read with paragraph 1: counsel said the return was processed and refund issued. Calling this an adverse substantive decision would reverse the meaning of that sequence. The order records the report; it does not itself supply banking evidence or a quantified payment reconciliation.

No additional refund or interest award can be inferred — The Court issued no new direction about amount, interest rate or deadline. A dispute over those matters is not resolved by the fact that this writ became infructuous. The source also does not identify the original grounds, so those should not be reconstructed from the party's international-tax ward or filename.

Preserve the explicit scope of closure — Both the petition and pending application were dismissed, with no express merits reservation or liberty clause. That is the complete operative result in this source. It should not be expanded into a general declaration about future years or the final correctness of the processed return.

Source: PDF p.1

## SOURCE & VERIFICATION

Delhi High Court original order - verified repository copy

1-page official High Court of Delhi judgment PDF (DLHC010976482024_1_2026-02-17.pdf).

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 1 physical pages of DLHC010976482024_1_2026-02-17.pdf verified. Original bytes match SHA-256 97cc39caba305b05ff7eb53253d6a6f65cee1f646de82858ffeb8fffa8883b5b.

## STATUTORY SCOPE

The source identifies AY2025-26 but no numbered statutory provision, refund amount or interest computation.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

### AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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