

GAHC010169972023



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/5146/2023

M/S JAIHIND PROJECTS LTD.
908/A, 9TH FLOOR, SHAPATH V, OPP. KARNAVATI CLUB, S.G. HIGHWAY,
AHMEDABAD-380015, GUJARAT.

VERSUS

THE STATE OF ASSAM AND 4 ORS.
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM, FINANCE (TAXATION) DEPARTMENT, DISPUR,
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES
ASSAM
KAR BHAWAN
DISPUR
GUWAHATI-781006.

3:THE DEPUTY COMMISSIONER OF STATE TAXES

SIVASAGAR ZONE
BABU PATTY
SIVASAGAR-785460.

4:THE ASSISTANT COMMISSIONER OF TAXES

DIBRUGARH UNIT
NEAR D.C. OFFICE
DIBRUGARH-786003.

5:SUPERINTENDENT OF TAXES

DIBRUGARH

JIBAN PHUKAN NAGAR
DIBRUGARH-786003

Advocate for the Petitioner : MR. S MITRA, MR A K BORO,MR S.MITRA

Advocate for the Respondent : SC, TAXES,

BEFORE
HONOURABLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

Date : 31.07.2024

Heard Mr. S Mitra learned counsel for the petitioner and Mr. B Gogoi learned standing counsel for the respondent No.5.

The grievance of the petitioner in this writ petition is that despite repeated request made by the petitioner, the refund of excess TDS deducted from the account of the petitioner has not been refunded till date.

This court under its order dated 13.09.2023 issued notice to the respondent authorities.

The respondent authorities had filed an affidavit. While not disputing the claim of refund by the petitioner, the respondent has taken a stand that the refund applications were received by the concerned office on 24.03.2014 for the assessment year 2011-12 and 2012-13 and the refund claim for the assessment year 2013-14, was received on 27.12.2016.

It is their stand that concerned Dealing Assistant did not put up the refund applications on the date it was filed and therefore, no order could be passed for disposal of the refund

application by the Assessing Officer, holding the charge of the concerned circle.

In view of the aforesaid, this court is of the considered opinion that this writ petition can be disposed of by directing the Assessing Officer holding the charge of the circle to take on record the refund application and dispose of the same within a period of four weeks from today.

Ordered accordingly.

The claim of interest, if any, also be considered by the said Assessing officer.

In view of the above, the said writ petition is disposed of.

The entire exercise be carried out within a period of six weeks from the date of receipt of a certified copy of this court to be filed by the petitioner before the respondent No.5.

JUDGE

Comparing Assistant