IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1147 OF 2016

IOT Infrastructure & Energy Services Ltd. .. Petitioner

v/s.

The Asst. Commissioner of Income Tax
15(2)(1) and Ors. .. Respondents

Ms. Vasanti B. Patel for the petitioner
Mr. Suresh Kumar for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 7th JULY, 2016.

P.C.

1. The petitioner under Article 226 of the Constitution of India now seeks only a direction to the Revenue to process the petitioner's refund claim by giving effect to the orders of the Income Tax Appellate Tribunal as well as expeditiously disposing of the petitioner's claim with regard to the TDS credit claimed by it. This on the ground that inspite of repeated requests from 2013 onwards, the respondents are not acting upon it.

2. The Counsel for the parties hand over the following statement indicating the quantum of refund be processed :-

Sr. No.	Particulars	Amount
1	TDS credit mismatch due to shortfall as per Department Database	6,15,53,605/-
2	Less :- TDS credit which should be granted as per Department Orders	3,89,81,960/-
3	Balance subject to verification of TDS certificates submitted by petitioner	2,25,71,645/-

3. On instructions of Mr. Prabhakar Rajan, ACIT 15(2)(1), Mr. Suresh Kumar states that the item listed at Sr. No.2 above with regard to Rs.3.89 crores would be given effect to within three weeks from today and the refund consequent thereto would be handed over to the petitioner within one week thereafter. So far as Sr. No.3 above is concerned, Mr. Suresh Kumar on instructions states that the same would be disposed after verification within eight weeks from today and the refund, if any, determined as a consequence of the verification, would be given to the petitioner within one week thereafter. Statement to dispose of the refund claims, as above, is accepted.

4. Petition is disposed of on the aforesaid directions.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**