

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

**WRIT PETITION NO.1622 OF 2016**

M/s. Aegis Limited,  
a Company incorporated under the  
Companies Act, 1956, having its  
office at Essar House, 11, K.K. Marg,  
Mahalaxmi, Mumbai-400 034.

.... Petitioner

- Versus -

1. The Union of India  
through Secretary,  
Ministry of Finance,  
North Block, New Delhi.
2. The Central Board of Direct Taxes  
through the Secretary,  
Department of Revenue,  
Ministry of Finance,  
Government of India,  
Central Secretariat, North Block,  
New Delhi-110 001.
3. The Additional Commissioner of  
Income Tax 6(1), having his  
office at 5<sup>th</sup> Floor, Aayakar  
Bhawan, M.K. Road,  
Mumbai-400 020.
4. The Deputy Commissioner of Income  
Tax 6(1), having his office at  
Aayakar Bhawan, M.K. Road,  
Mumbai-400 020.

.... Respondents

Mr. Deepak Chopra with Mr. Jas Sanghavi, Ms Manasvini Bajpai and Mr. Aseem Mewar i/by M/s. PDS Legal for the Petitioner.

Mr. Anil C. Singh, Additional Solicitor General, with Mr. A.R. Malhotra, Ms Geetika Gandhi and Ms C.S. Xavier for the Respondents.

**CORAM:** S.C. DHARMADHIKARI &  
B.P. COLABAWALLA, JJ.

**DATE :** DECEMBER 01, 2016

**ORAL JUDGMENT (Per Shri S.C. DHARMADHIKARI, J.):**

1. The facts of this case and the issues raised being similar to those in Original Side Writ Petition No.1619 of 2016 {*M/s. Aegis Limited Vs. The Union of India & 3 others*} and the said writ petition having been disposed of for the reasons recorded in our Judgment passed today, this writ petition is also disposed of in the following terms:-

2. We direct that the refund application of the petitioner pending with the Department shall be processed by the Competent Authority, namely, respondent No.4, as expeditiously as possible and in accordance with law.

3. We grant two weeks' time for the same. The time to commence from the date of receipt of a copy of this order.

4. We clarify that we have expressed no opinion on the merits of the refund application. This application shall be dealt with in accordance with law.

5. Once we direct disposal of the refund application, needless to clarify that the Refund application pertaining to the Assessment Year 2015-16 shall be processed and disposed of in terms of our directions.

6. Rule is made absolute in the above terms. There will be no order as to costs

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)