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

WRIT PETITION NO.2144 OF 2018

HDFC Bank Limited … Petitioner

V/s.

Assistant Commissioner of
Income-tax-2(3)(1) and ors. … Respondents

Mr.J.Mistri, Senior counsel with Mr.Atual Jasani for the Petitioner.
Mr.P.C.Chhotaray for the Respondents.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : NOVEMBER 22, 2018.

P.C.:-

1. The Petition is filed by the HDFC bank Limited, a banking company. When the Petition was filed, the bank's refund for the assessment year 2010-11 was adjusted in part against the alleged tax dues of the bank principally for the assessment years 2008-09 and 2012-13. The bank pointed out to the Competent Authority that High Court by an order dated 26th April, 2018 has stayed the assessment for the assessment year 2008-09. A few months later the adjustment of dues for the assessment year 2008-09 came to be dropped by the Authority. With respect of

assessment year 2012-13, case of the Petitioner was that the Commissioner(Appeals) had already granted substantial reliefs to the Petitioner and therefore, tax demand for the said year would not survive. The Assessing Officer gave effect to the appellate order of the Commissioner after a long time. Pursuant to such order, even the demand for the assessment year 2012-13 which was sought to be adjusted against the Petitioner's refund came to be wiped out. Consequentially, the Petitioner's main grievance raised in the Petition no longer survives. Learned counsel for the Petitioner, however, submitted that the authorities have taken unduly long time to correct the position.

2. We are conscious that the Revenue Authorities are under considerable pressure of work and time limits staring at the face. We also understand that the Government machinery and the Government Officers need to be cautious when the question of large amount of refund arises. Internal checks and verifications must be unbuilt in the system. Nevertheless we do expect that the Officers do not act insensitively and without justifiable reasons delay the refunds giving rise to dissatisfaction and at

times need less litigation.

3. In the affidavit-in-reply dated 3rd August 2018, the Deputy Commissioner of Income Tax has in addition to explaining the reason for some delay in correcting position vis-a-vis the assessment year 2008-09 has tendered apology to the Court and also to the Petitioner. We, therefore, close the issue without any further order or observations. Petition disposed of accordingly.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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