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

WRIT PETITION NO.2146 OF 2019

Vodafone Idea Limited … Petitioner
versus
The Deputy Commissioner of
Income Tax (TDS) and Ors. … Respondents

Mr. Deepak Chopra i/by Mr. Atul K. Jasani, for Petitioner.
Mr. Sham Walve with Mr. Pritish Chatterjee, for Respondent Nos.1 and 2.

CORAM: AKIL KURESHI &
S.J. KATHAWALLA, JJ.

DATE: 4th SEPTEMBER, 2019

P.C.:

1. The petitioner has prayed for directions to the Income Tax Authorities for releasing the refund of Rs.43.25 Crores (rounded off) with applicable interest pertaining to the assessment years 2007-08 to 2013-2014. Having heard the learned Counsel for the parties and having perused the documents on record, it would appear that the Assessing Officer has not seriously disputed the petitioner’s claim for refund pertaining to the said assessment years. However, such refund has not been released on account of an outstanding TRACES demand of Rs.49,30,180/-, as can be seen from a communication dated 6th June, 2019 made by the Deputy

Commissioner of Income Tax (TDS), Pune, to the Petitioner which reads as under :

> *"Please refer to the above.*
> *In this regard, vide above submissions, you have requested for issue of refund of the amount that was paid under protest for A.Ys. 2007-08 to 2013-14 along with applicable interest u/s 244A of the Act. However, it is seen that there is an outstanding TRACES demand of Rs.49,30,180/- for F.Ys. 2007-08 to 2018-19. You are requested to provide the year wise status of all demand pertaining to all TANs and PAN held by you. Your reply should reach this office on or before 17/06/2019."*

2. Learned Counsel for the parties pointed out that under some what similar circumstances, in case of this very petitioner, in Writ Petition No.1103 of 2019 under an order dated 30th April, 2019, we had permitted and directed the Assessing Officer to refund the claim of the petitioner manually and release the same subject to withholding of the amount of mismatch. In the present case, similar directions can be issued. In the result, the Writ Petition is disposed of with the following directions :

(i) The Assessing Officer shall process the refund claim of the petitioner manually for the assessment years 2007-08 to 2013-14 and release the refund as found due with statutory interest after withholding the said sum of Rs.49,30,180/-.

(ii) This exercise shall be completed within two weeks from today.

(iii) The Writ Petition is accordingly disposed of.

(S.J.KATHAWALLA, J.) **(AKIL KURESHI, J.)**