S.S.Kilaje

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

WRIT PETITION NO. 80 OF 2021

Anheuser Busch InBev India Ltd. .. Petitioner
Versus
Asst. Commissioner of Income-tax, Circle 9(1)(2) & Anr. .. Respondents

....

- Mr. Nishant Thakar a/w. Jasmin Amalsadwala i/b. PDS Legal for the Petitioner.
- Ms. Swapna Gokhale i/b. Mr. Suresh Kumar, Advocate for Respondents.

....

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.

DATE : FEBRUARY 12, 2021.

P.C.:

Heard Mr. Nishant Thakar, learned counsel for the petitioner and Ms. Swapna Gokhale, learned counsel holding for Mr. Suresh Kumar, learned standing counsel revenue for the respondents.

2. By filing this writ petition under article 226 of the Constitution of India petitioner seeks a direction to the respondents to release the pending refund amounting to Rs.3,34,42,610.00.

3. After notice in this case was issued on 20.10.2020, Mr. Suresh Kumar, learned standing counsel revenue made a statement before us on 17.12.2020 that Income Tax Department had processed the refund amount payable to the petitioner and had thereafter sent it to the Central Processing Center (CPC), Bangalore for doing the needful.

4. Today, Ms. Gokhale, learned counsel has tendered reply affidavit on behalf of the respondents in Court which we have accepted. The same may be kept as part of the record. In paragraph-3 it is stated that the reply affidavit has been filed for the limited purpose of not contesting the referred petition. In paragraph-5.5 it is stated that refund claim of the petitioner was pending before the Principal Commissioner of Income-Tax(1), who had put on hold the same due to pendency of this writ petition. However, it has been explained and clarified that the Principal Commissioner did not infact recommend withholding the refund; rather insisted that the refund would be granted by the CPC.

5. Be that as it may, since respondents have admitted that petitioner is entitled to refund and that they had processed the refund claim of the petitioner where after it has been sent to CPC, Bangalore for releasing the refund to the petitioner, we are of the view that it would meet the ends of justice if CPC is directed to release the due refund amount of the petitioner expeditiously alongwith applicable interest and in any case within a period of two weeks from the date of receipt of a copy of this order, since we find that the refund processing was completed on 17.12.2020 and almost two months have elapsed since then.

6. Accordingly, direction is issued to the CPC for releasing the due refund amount to the petitioner with applicable interest within a period of two weeks from the date of receipt of a copy of this order.

7. Writ petition is disposed of.

[MILIND N. JADHAV, J.] **[UJJAL BHUYAN, J.]**

Ravindra M. Amberkar

Digitally signed by Ravindra M. Amberkar
Date: 2021.02.16 17:09:11 +0530