

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3461 OF 2004

Panther Investrade Ltd.

....Petitioner

V/s.

S. K. Gupta

...Respondent

Mr. Atul K. Jasani a/w Mr. P. C. Tripathi for Petitioner

Mr. Suresh Kumar for Respondent

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 10th DECEMBER 2021

PC. :

1 The facts in the present petition are similar to the facts in Writ Petition No.3460 of 2004, ofcourse, the dates and figures vary. The submissions on law are identical.

2 In view thereof, this petition is also allowed in terms of prayer clauses (a) and (b) which read as under:

(a) that this Hon'ble Court may be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India, calling for the records of the petitioner's case in so far as they relate to the impugned order dated 14/9/2004 passed under Section 244A of the Act being Exhibit "O" hereto and after going through the same and examining the question of the legality thereof, to quash, cancel and set aside the same.

(b) that this Hon'ble Court may be pleased to issue a writ of Mandamus of a writ in the nature of mandamus or any other appropriate writ, order or direction under Article 226 of the Constitution of India, ordering and directing respondent no.1 to grant interest on refund of advance tax of Rs.1,50,08,688/- to the petitioner under Section 244A of the Act for the period 1/4/2001 to 28/2/2002 of Rs.13,13,260/-."

3 We, of course, clarify that we are not endorsing the interest calculated

by petitioner and that the department may independently calculate the same and either pay or give credit to petitioner.

4 Petition disposed.

(AMIT B. BORKAR, J)

(K.R. SHRIRAM, J.)