

OD-3

WPO/2319/2022

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

K. B. R. TRANSPORT PRIVATE LTD.
Versus
THE UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 13th July, 2022

Appearance:
Ms. Nimisha Agarwal, Adv.
...for the petitioner

Ms. Smita Das De, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the inaction on the part of the respondent assessing officer concerned in refunding the amount of Rs.27,45,141/- to the petitioner which is in excess of 20% of the deposit to be made by the petitioner for getting stay of the demand in case of filing any appeal against the assessment order and admittedly, the amount which is being denied to refund by the respondent Income Tax Authorities are more than the 20% as per the relevant circular of the CBDT. This fact of excess payment of

Rs.27,45,141/- over 20% of the demand which has been made by the assessee-petitioner and petitioner is entitled to refund for the same has been admitted by the Income Tax Authority themselves by their order dated 12th July, 2022 made by the DCIT CC-1(3), Kolkata, which has been filed in Court by Mrs. Das, learned advocate appearing for the respondents.

Considering the facts and circumstances of the case as appears from the records and submissions of the parties, this writ petition being WPO No.2319 of 2022 is disposed of by directing the respondent Income Tax Authority concerned to refund the amount of Rs.27,45,141/- to the petitioner within two weeks from the date of communication of this order.

Let the order dated 12th July, 2022 passed by DCIT CC-1(3) be kept with the records.

(MD. NIZAMUDDIN, J.)