IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 716 OF 2021
WITH
WRIT PETITION NO. 1804 OF 2021
WITH
WRIT PETITION NO. 2073 OF 2021
WITH
WRIT PETITION NO. 2084 OF 2021

TATA Communications Limited ...Petitioner

Versus

The Deputy Commissioner of Income Tax
1(3)(1) Mumbai and ors. ...Respondents

Mr. Anil Wani, a/w Ms. Supriya Devergudi, i/b ANS Law Associates, for the Petitioner.
Mr. Suresh Kumar, for the Respondents.
Mr. Abhay Marathe, Dy. CIT 1(3)(1), Mumbai, present.

SANTOSH SUBHASH KULKARNI

Digitally signed by SANTOSH SUBHASH KULKARNI
Date: 2022.02.17 12:54:06 +0530

CORAM: K. R. SHRIRAM & N. J. JAMADAR, JJ
DATED: 14th FEBRUARY, 2022

Common Order:-

1. Mr. Abhay Marathe, Dy. Commissioner of Income Tax 1(3)(1), Mumbai, is present in Court and Mr. Suresh Kumar states that he is the person, who has to process the refund applications and pass necessary orders.

2. One thing is clear that there is no issue on the entitlement of petitioner to get these refunds.

3. Mr. Suresh Kumar on instructions from Mr. Abhay

Marathe states that Mr. Abhay Marathe has assumed charge of this office about six months ago and though he has all intentions to comply with the directions of the Income Tax Appellate Tribunal ("ITAT"), due to technical issues, he is unable to process the refunds and issue refund orders. Mr. Abhay Marathe states that, if the Court permits or directs, he will be able to process it manually and it will be processed and refund will be issued within two weeks from today including interest, if any.

4. Whether Mr. Abhay Marathe processes the refund application and issue refund orders manually or otherwise, to put blatantly is not our concern. Mr. Abhay Marathe has to process the refund application and issue refund. How he does it, is his look out. The only thing we accept is his statement that the refund shall be processed and refund orders issued within two weeks from today, i.e., on or before 28^{th} February 2022. This statement of Mr. Abhay Marathe is accepted as an undertaking to this Court.

5. Though we were inclined to impose costs, at the request of Mr. Suresh Kumar, we are not imposing costs.

6. Petitions disposed.

[N. J. JAMADAR, J.] **[K. R. SHRIRAM, J.]**