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WPA 12405 of 2023

McLeod Russel India Ltd
Vs
Union of India & Ors.

Mr. Ranjit Kumar Murarka,
Mr. Vivek Murarka,
Mr. Dibanath Dey
... For the Petitioner.
Mr. Aryak Dutt
... For the UOI.

Heard learned Advocates appearing for the parties.

Leave is granted to the learned Advocate on record of the petitioner to add Principal Chief CIT (IT), New Delhi as respondent in the matter since according to me on considering the instruction filed by Mr. Dutt, learned Advocate appearing for the respondent/Income Tax Authority, is a relevant party in the matter.

Petitioner has filed this writ petition being aggrieved by the inaction on the part of the respondent/Income Tax Authority concerned in refunding the admitted claim of refund relating to the assessment year 2006-2007, which has been allowed by the ITO (International Taxation), Ward-Kolkata after approval from the CIT concerned on 10th February, 2022. Such order of refund has been annexed to the writ petition being Annexure P-10 at page 103 of the writ petition. Petitioner has annexed to this writ petition the order of the approval also.

Learned Advocate for the petitioner submits that after the aforesaid order of refund, petitioner has complied with the formalities including filing of Form 26B which has been accepted by the department which appears at page 107 of the writ petition.

Pursuant to the earlier direction of this court dated 21st June, 2023, directing the learned Advocate appearing for the respondents to take instructions as to who is the appropriate authority for refunding the claim in question and how it is to be refunded to which Mr. Dutt has filed a written instructions received by him from ITO (IT), Ward-Kolkata dated 23rd June, 2023, which may be kept with the record.

On perusal of the aforesaid instructions it appears that the ITO concerned has stated therein that the authority to issue the refund in question is ITO(IT), Ward-Kolkata after receiving approval from Principal Chief CIT(IT), New Delhi, which is the appropriate authority and the refund is to be issued to the petitioner Company manually. From the said instructions it also appears that several time, several correspondence have been made from the aforesaid ITO to Principal Chief CIT, New Delhi but till date no final approval has been received by the aforesaid ITO.

Considering the facts and circumstances of the case and submission of the parties and in view of the fact that the claim of refund in question is admitted and has not been denied by the respondent authority concerned, this writ petition being WPA 12405 of 2023 is disposed of by directing the Principal Chief CIT(IT), New Delhi to immediately grant approval to the claim of refund in question and that should not be beyond 15 days from the date of communication of this order and the ITO concerned shall refund the refundable amount in question within ten days from the date of receipt of such approval.

Petitioner shall be entitled to make claim of any statutory interest, if it is entitled in accordance with law.

(Md. Nizamuddin, J.)