OD –9

ORDER SHEET
WPO/1244/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

INTER STATE OIL CARRIER LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 11th July, 2023.

Appearance:
Mr. Anuj Singh, Adv.
Mr. Pradeep Kumar Jewrajka, Adv.
Ms. Pooja Jewrajka, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by inaction on the part of the respondent Income Tax Authority concerned in refunding the admitted refundable amount relating to assessment years 2018-19 and 2019-20 which has been withheld for the reason of pendency of appeal relating to assessment year 2017-18 and where there is already an order under Section 220 sub-section (6) of the Income Tax Act, 1961. On the face of it the action of withholding of refund relating to assessment years 2018-19 and 2019-20 is unjustifiable and not legal on the ground of pendency of appeal relating to assessment year 2017-18 against which order under Section 220 sub-section (6) of the Act has already been passed against recovery of any demand relating to the said year.

Mr. Bhattacharjee, learned advocate appearing for the respondent Income Tax Authority is not in a position to contradict the aforesaid allegation of the petitioner relating to withholding of the aforesaid refundable amount.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition being WPO 1244 of 2023 is disposed of by directing the respondent Authority concerned to refund the admitted refundable amount relating to assessment years 2018-19 and 2019-20 by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or its authorised representative, within a period of four weeks from the date of communication of this order. Petitioner will be entitled to take all the points raised in the writ petition in course of hearing before the Authority concerned.

Instruction filed by Mr. Bhattacharjee be kept with the record.

(MD. NIZAMUDDIN, J.)

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