Esha

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 250 of 2023

ORCHID BIOMEDICAL SYSTEMS, REP. BY ITS PARTNER, DEEPAK G. TRIPATHI ... PETITIONER

VS

THE JOINT COMMISSIONER OF INCOME TAX, RANGE-1, AND ANR. ... RESPONDENTS

Mr Nigel Fernandes, Advocate for the Petitioner.

Ms Susan Linhares, Standing Counsel for Respondent No. 1.

CORAM: M. S. SONAK & BHARAT P. DESHPANDE, JJ.

DATED: 6th SEPTEMBER 2023

P.C.:

1. Heard Mr Nigel Fernandes for the Petitioner and Ms Susan Linhares for Respondent No. 1.

2. This Petition was instituted because the Respondents were not refunding an amount of ₹ 81,15,589/-, which was due to the Petitioner, *inter alia*, pursuant to the decision of this Court in Tax Appeal No. 48 of 2015 decided on 07.10.2020.

3. However, during the pendency of this Petition, this amount of ₹ 81,15,589/- was refunded to the Petitioner. However, it is the Petitioner's case that there was a delay and interest for three months was not paid to the Petitioner. The Petitioner also contended that the additional interest under Section 244A(1A) of the I.T. Act was also not paid to the Petitioner.

4. Mr Nigel Fernandes has given us a chart/calculation sheet, according to which, the Petitioner claims interest of ₹ 6,69,485/-. A copy of this chart/calculation sheet is also furnished to Ms Linhares.

5. Considering the fact that the entire principal amount of ₹ 81,15,589/- is already paid to the Petitioner, we dispose of this Petition by directing Respondent No. 1 to treat the Petition and the chart/calculation sheet now furnished to Ms Linhares as Petitioner's representation for payment of interest of ₹ 6,69,485/-. The Joint Commissioner of Income Tax must dispose of this representation within three months from today. The Joint Commissioner should consider granting of opportunity of hearing to the Petitioner or their Representative before taking a decision on their representation. The decision must be communicated to the Petitioner within three months from today.

6. In case the Petitioner is aggrieved by the decision of the Joint Commissioner of Income Tax, liberty is granted to the Petitioner to challenge the same by filing appropriate proceedings.

7. The Petition is disposed of with the above directions, with no order as to costs.

8. All concerned to act on an authenticated copy of this Order.

BHARAT P. DESHPANDE, J. **M. S. SONAK, J.**

VAIGANKAR ESHA SAINATH
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Date: 2023.09.07 14:16:07 +05'30'