IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.123 OF 2023

Kilitch Drugs India Limited .. Petitioner
v/s.
Income Tax Officer, Ward 15(2)(1), Mumbai and Ors. .. Respondents

…

Mr. K. Gopal a/w. Mr. Jitendra Singh for petitioner.

Mr. Suresh Kumar for the respondents.

…

CORAM : DHIRAJ SINGH THAKUR AND KAMAL KHATA, JJ.

DATED : 27TH APRIL 2023.

P.C. :

. Learned counsel for the petitioner claims that an amount of Rs.1.34 crores which was due and payable as refund for the Assessment Year 2012-13 was paid as late as on 12th August 2022. It is stated that this amount should have normally been paid along with the interest as per the statutory provisions contained in Section 244A which has not been paid till date.

2. Mr. Kumar, learned counsel for the Revenue on the other hand

states that there was no request or representation made by the petitioner for payment of such interest and therefore, unless such a representation is made, interest could not have been paid. We do not agree with this argument advanced by learned counsel for the revenue. The obligation to pay interest arises in terms of Section 244A and notwithstanding the fact that there was no specific representation made in that regard, would make no difference to the claim of the petitioner. Even otherwise, it can be seen from the record that the petitioner had addressed a communication dated 18th December 2013 seeking the payment of refund amount along with interest and yet again on 24th February 2020 when payment for interest along with the refund was claimed. The claim of the petitioner for interest thus cannot be denied.

3. We dispose of the petition with the consent of learned counsel for the parties with a direction to the respondents to determine the interest payable on the amount of refund, which was withheld, strictly in terms of the provisions of the Act. Payment, if any, be paid within three months from today.

(KAMAL KHATA, J.) **(DHIRAJ SINGH THAKUR, J.)**