W.M.P.Nos.1851, 1863 & 1865 of 2023
in
W.P.Nos.3582 of 2012, 13955 & 15112 of 2013

**C.SARAVANAN, J.**

The order passed by this Court on 17.02.2020 challenging the three assessment orders reads as under:-

> "3.Since the issue is at the moments covered in favour of the petitioner, and considering the fact that the issue is also pending before the Hon'ble Supreme Court, I am inclined to set aside the impugned order and remit the case back to the respondent to pass a fresh order. The respondent is directed to await for final decision of the Hon'ble Supreme Court in the three mentioned appeals i.e, C.A.No.007580/2019; C.A.No.007683 of 2019 and C.A.No.007685 of 2019."

2.The Joint Commissioner has proceeded to pass an order on 16.08.2021, whereby, he has concluded that the petitioner is entitled to refund an amount of Rs.22,24,10,646/- has detailed in the aforesaid order. It appears that the proceedings under Section 263 of the Income Tax Act has been initiated.

3.The learned counsel for the petitioner on the other hand would submit that the order is a fair order and therefore the department should refund the amount quantified in the order dated 16.08.2021 purportedly to compliance of the order of this Court. There is no merits in the petitions filed for directing the respondents to refund the entire amount adjusted towards the demand for the respective years. The Officer concerned was not required to pass any order pursuant to directions of this Court in W.P.Nos.3582 of 2012, 13955 & 15112 of 2013 dated 17.02.2020. The impugned orders were set aside and the case was remanded back to await for the final decision of the Hon'ble Supreme Court. Thus, there is no merits in these writ miscellaneous petitions. They are liable to be dismissed.

4.Hence, these writ miscellaneous petitions stand dismissed.

03.03.2023

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**C.SARAVANAN, J.**

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13955 & 15112 of 2013

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