OD –3

ORDER SHEET
WPO/251/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RUHR ISPAT PRIVATE LIMITED
VS
THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 1(1), KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 4th April, 2024.

Mr. Rajshree Chatterjee, Adv.
Mr. Govind Jethalia, Adv.
…for the petitioner
Mr. Tilak Mitra, Adv.
…for the respondents

The Court: Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the alleged inaction on the part of the respondent Income Tax Authority in refunding the admitted refund which petitioner is entitled on giving effect to the order under Section 254/143(3) of the Income Tax Act, 1961 and it is the allegation of the petitioner that the respondent Authority is arbitrarily not giving effect to the aforesaid order of the appellate tribunal on the basis of which petitioner is entitled to get the refund in question.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPO 251 of 2024 is disposed of by directing the respondent Income Tax Authority concerned to refund the refundable amount in question along with statutory interest by giving effect to the order of the appellate authority dated 22nd May, 2023, within a period of four weeks from the date of communication of this order.

(MD. NIZAMUDDIN, J.)

TR/