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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/735/2024

MRUTYUNJAY CREATIONS PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 11th September, 2024

Appearance :
Mr. Anujit Mookherji, Adv.
Mr. Pritish Chandra, Adv.
...for petitioner
Mr. Amit Sharma, Adv.
....for respondents

The Court: 1. The present writ petition has been filed calling upon the respondents to act in accordance with the order dated 21st February, 2022 passed under Section 119(2)(b) of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act').

2. By drawing attention of this Court to page 50 of the writ petition, the learned Advocate for the petitioner would submit that in terms of the order dated 21st February, 2022, the petitioner had already filed its return for the assessment year 2012-13 and claimed a refund. Unfortunately, despite filing such return, the respondents have not acted.

3. By placing a written instruction, Mr. Surana, learned Advocate for the respondents would submit that by reason of technical issue, the return could not be processed. He, however, does not dispute the fact that the return in question had been filed in terms of the order dated 21st

February, 2022. The learned Advocate for the respondents, would however, submit that no interest is payable to the petitioner since by reason of technical issue, the return could not be processed.

4. Having heard learned Advocates for the respective parties and having considered the material on record, I am of the view that since the respondents had already permitted the petitioner to file return for the assessment year 2012-13 and in terms thereof, the petitioner having already filed its return on 5th April, 2022, the respondents should be directed to forthwith process the same preferably, within a period of six weeks from the date of communication of this order. If any amount is found refundable to the petitioner, by adjusting the requisite late fees or any other deductions as may be applicable, the respondents shall refund the same along with applicable rate of interest payable from the date of filing of the return till such time an order for refund is passed and given effect to.

5. The writ petition stands disposed of.

6. There will no order as to costs.

(RAJA BASU CHOWDHURY, J.)

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