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

WRIT PETITION NO. 1092 OF 2024

Riyad Palia

....Petitioner

V/s.

Income Tax Officer, Ward 23(3)(1),
Mumbai and Ors.

...Respondents

Mr. Ranit Basu a/w Ms. Maitri Malde and Ms. Dua Shaikh for Petitioner.
Mr. Suresh Kumar a/w Ms. Mamta Omle for Respondents-Revenue.
Mr. Dhananjay Kumar, ITO – 23(3)(1), Mumbai present.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 27th MARCH 2024

PC. :

1. Mr. Basu states that the entire amount of refund barring a sum of Rs.6,810/- has been paid. Mr. Suresh Kumar states the Income Tax Officer Mr. Dhananjay Kumar has filed affidavit affirmed on 27th March 2024 in which he has admitted that there is a short fall of Rs.6,810/- towards interest and that amount shall be credited through CPC at the earliest. Mr. Suresh Kumar on instructions from Mr. Dhananjay Kumar states that “earliest” means on or before 15th April 2024.

2. In view of the above, the petition is made absolute in terms of prayer clause – (a) which reads as under :

a. That this Hon’ble Court may be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction, calling for the records of the Petitioner’s case and after going into the legality and propriety

thereof, cancel the demand and/or quash and set aside :

- (i) order dated 3rd May 2011 passed u/s 143(1) of the Act, Exhibit C (impugned order no.1),*
- (ii) order dated 16th January 2014 passed u/s 143(1) of the Act, Exhibit M (impugned order no.2),*
- (iii) order dated 18th August 2014 passed u/s 143(1) of the Act, Exhibit R (impugned order no.3),*
- (iv) letter dated 27th November 2014 passed u/s 245 of the Act, Exhibit T (impugned letter no.1),*
- (v) order dated 25th March 2016 passed u/s 143(1) of the Act, Exhibit U (impugned order no.4),*
- (vi) letter dated 5th February 2020, Exhibit Z (impugned letter no.2),*
- (vii) order dated 18th January 2022 passed u/s 143(1) of the Act, Exhibit AA (impugned order no.5),*
- (viii) letter dated 14th October 2022, Exhibit BB (impugned letter no.3).*

3. Petition disposed.

4. Liberty to approach the court if the amount as mentioned in the affidavit dated 27th March 2024 is not credited to petitioner's account.

5. Mr. Suresh Kumar states if the amount is not paid to petitioner by 5th April 2024 he has instructions to inform the court that the amount of Rs.6,810/- shall be paid by way of cheque through petitioner's advocate. Statement accepted.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)