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

WRIT PETITION NO. 3343 OF 2024

KEC International Limited … Petitioner

Versus

1. Union of India
& Ors. …Respondents

Mr. Jasmine Dixit i/b UBR Legal, for petitioner.

Mr. Vikas T. Khanchandani a/w. Mr. Eshaan Saroop, for respondents.

CORAM: G. S. KULKARNI & SOMASEKHAR SUNDARESAN, JJ.

Date : September 23, 2024

P C :

1. We have heard learned counsel for the parties.

2. This petition under Article 226 of the Constitution of India is filed praying for the following reliefs :

> *a) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof hold that the petitioner is eligible for refund of Rs. 3,79,40,964/-;*

b) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof direct the respondent No.2 to release the refund amount of Rs. 3,79,40,964/- to the petitioner;

c) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof direct the respondent No.2 to release/pay additional interest at the rate of three percent per annum on the refund amount of Rs. 3,79,40,964/- to the petitioner;

d) that this Hon'ble Court be pleased to issue a writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof direct the respondent No.2 to consider the representations /requests of the petitioner;

3. Today, we are informed by the learned counsel for the respondents that the further adjudication of the petition is not called for. It is stated that a refund to the tune of Rs. 3,79,40,964/- (including interest under Section 244A of the Income Tax Act, 1961 determined in the intimation dated 23 December, 2022) is credited to the assessee's account on 19 July, 2024. Further, for interest under Section 244A, an order under Section 154 was passed on 11 September, 2024 granting interest of Rs. 25,39,107/- for a delayed refund, as also an interest under Section 244A(1A) of Rs. 15,36,827/- for the delay in passing of order giving effect to the CIT(A)'s

order. Further, the credit for additional TDS (over and above the TDS claimed in the revised return of income filed) sought by the petitioner as appearing in the 26AS portal of the ITBA system has also been granted. It is stated that an order under Section 154 dated 11 September, 2024 has been passed for assessment year 2014-2015 determining a further refund of Rs. 64,75,350/- as payable to the assessee.

4. It is also informed to us that the said order has already been communicated to the CPC-Respondent No.2. However, it is submitted that the same is yet to be forwarded to the petitioner and the interest amount is yet to be credited to the petitioner's account which shall be soon credited.

5. In this view of the matter, the writ petition would not require adjudication. It is accordingly disposed of accepting the aforesaid position as pointed out to us on behalf of the parties.

6. No costs.

(SOMASEKHAR SUNDARESAN, J.) **(G. S. KULKARNI, J.)**