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

WRIT PETITION NO. 4443 OF 2024

G. L. Construction Pvt. Ltd. ...Petitioner

Versus

Union of India,
Through Secretary, Ministry of Finance,
Department of Revenue, New Delhi And Ors. ...Respondents

Mr. Rajendra for the Petitioner.
Mr. Suresh Kumar for the Revenue-Respondents.

CORAM : G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.

DATE : 11 DECEMBER 2024

<u>P.C.:</u>

1. We have heard learned counsel for the parties.

2. This Petition under Article 226 of the Constitution of India is filed praying for a relief that the Respondents be directed to issue refund due to the Petitioner for Assessment Years 2008-2009, 2012-2013, 2013-2014 and 2018-2019, and that the same be directed to be paid alongwith the interest thereon for the said assessment years within a stipulated period.

3. Reply-Affidavit on behalf of the Revenue is filed of Shri. Raghvendra P. Chambolkar, DCIT-1(3)(1), Mumbai. In paragraph 7.2 of the Reply-Affidavit, the following statement has been made :-

> "*7.2. … I say that the rectification order u/s 154 was passed on 1.10.2024. During the rectification proceedings the taxes paid as regular tax of Rs. 59,11,600/- was granted. These regular taxes consist of the refund amount of A.Y. 2008-09,*

> *A.Y. 2013-14 and A.Y. 2018-19. After rectification the refund of Rs. 1,05,96,404/- was determined including the interest of Rs. 6,63,348/-. The assessee was already received the refund of Rs. 45,39,877/- and hence, the balance refund amount of Rs. 60,56,534/- has been issued to the assessee through system. The same is pending with CPC which will be credited to the assessee in due course after due verification by the CPC.*"

4. In the aforesaid circumstances as a categorical stand is taken on behalf of Respondents and that the aforesaid paragraph clarifies that there is a balance refund amount of Rs. 60,56,534/- for the assessment years in question and that the same would be now credited to the Petitioner, we direct that such amount be refunded to the Petitioner alongwith the applicable interest thereon in accordance with law within a period of three weeks from today.

5. We accordingly dispose of the Petition in terms of the aforesaid directions. No costs.

6. The Assessment Officer to forward this order to the CPC.

[ADVAIT M. SETHNA, J.]　　　　[G. S. KULKARNI, J.]

GITALAXMI KRISHNA KOTAWADEKAR

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