IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13163 of 2023

Alkem Laboratories Limited, a Limited Company incorporated under the Companies Act, 1956, having its office at Exhibition Road, Patna G.P.O., P.S. Gandhi Maidan in the town and District of Patna through its Regional Director, Ashok Kumar, son of Late Lalan Kumar Singh, aged about 57, resident of F-145, P.C. Colony, Kankarbagh, Patna-800020, P.O. and P.S.-Kankarbagh, District-Patna.

... ... Petitioner.

Versus

1. The Deputy Director of Income Tax, Centralized Processing Centre, Income Tax Department, Bangalore-560 500.

... ... Respondent.

Appearance :

For the Petitioner : Mr. Ajay Kumar Rastogi, Senior Advocate.
Ms. Smriti Singh, Advocate.
Mr. Anubhav Khowala, Advocate.

For the Respondent : Ms. Archana Sinha @ Archana Shahi, Senior Advocate.

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 05-03-2025

In the instant writ petition, petitioner has prayed for the following relief(s):

> "(i) For issuance of writ of certiorari or any other appropriate writ, order or direction quashing the intimation order under Section 143(1) dated 29.07.2023 passed by the Deputy Director of Income Tax, CPC, Bangalore (Respondent no.1), whereby the income of the appellant has been computed at Rs.2662,45,70,910/- as against returned income of Rs.515,17,04,850/- and thereby

making adjustment of Rs.2147,28,66,060/-, as the said intimation order under Section 143(1) is contrary to the mandatory provisions of first and second proviso to Section 143(1) and is wholly arbitrary and illegal besides it being passed in blatant violation of principles of natural justice and fairplay.

(ii) For issuance of any other writ, order or direction which your Lordships may deem fit and proper in the facts and circumstances of the case.

2. During the pendency of the present lis, petitioner's due amount of Rs.33 crores to be refunded by the respondent were disbursed in the following manner:

> "A sum of Rs.23 Crores in the month of August, 2024, Rs.47 Lacs in the month of December, 2024, Rs.26.73 Lacs in the month of December, 2024 and Rs.9 Crores and 63 Lacs on 21.01.2025 along with interest on belated refund of the petitioner's due has been paid."

3. Therefore, nothing remains in the present lis. Be that as it may, the Tax Payer has been unnecessarily harassed and compelling the petitioner to invoke remedy before this Court insofar as seeking financial due to him and made him to wait for more than one year. No doubt, interest has been paid to him, however, cost of the litigation is warranted in the present case. We propose to impose cost of Rs.50,000/-(Rupees Fifty Thousand). Cost shall be remitted in the Lawyers' Association Welfare Benevolent Fund having Bank Account No.7801893276, IFSC Code-IDIB000L501, within a period of four months from the date of receipt of this order.

4. With the above observations, instant writ petition stands disposed of.

5. Pending Interlocutory Application(s), if any, stands disposed of.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

P.S./-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	06.03.2025.
Transmission Date	NA