IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18329 of 2019

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Scorpion Express Pvt. Ltd. a Private Limited Company incorporated under Companies Act, 1956, having its registered office at 605/1, 6th Floor, K.P. Mall (Old Ashok Cinema Campus), Budh Marg, P.O. GPO, P.S. Kotwali, Patna-800001, through its authorised signatory namely Anil Kumar, male, aged about 47 years son of Ram Khelawan Prasad, resident of Jeevanshree Apartment, Road No. 4, RPS More, Bailey Road, P.O. Danapur Cant., P.S. Rupaspur, District Patna-801 503

... ... Petitioner

Versus

1. The Deputy Commissioner of Income Tax Centralized Processing Centre, Electronics City, Bangalore
2. The Principal Commissioner of Income Tax-1 Patna, 2nd Floor, Central Revenue Building, Beer Chand Patel Path, Patna
3. The Additional / Joint Commissioner of Income Tax Range-2, 4th Floor, Lok Nayak Jai Prakash Bhawan, Dak Bunglow Chowk, Patna
4. The Deputy/Assistant Commissioner of Income Tax Circle-2, 4th Floor, Lok Nayak Jai Prakash Bhawan, Dak Bunglow Chowk, Patna
5. Union of India through Secretary, CBDI, Ministry of Finance, Govt. of India, New Delhi.
6. The Commissioner, Centralized Processing Centre, Bengaluru.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Ajay Kumar Rastogi, Advocate
For the Respondents	:	Mr. Archana Sinha @ Archana Shahi, Advocate
For the UOI	:	Mr. Bindhyachal Rai, Advocate

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ALOK KUMAR SINHA

ORAL ORDER

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

21 19-03-2025 In the instant writ petition petitioner has prayed for the following relief(s):-

> *" i) For issuance of a writ in the nature of mandamus or any other appropriate writ for commanding the respondents to issue refund of Rs. 2,04,14,625/- alongwith statutory interest under Section 244A of the Income*

Tax Act, upto the date of actual grant of refund, to the petitioner for the Assessment Year 2017-18.

ii) For any other relief which the petitioner may be found entitled to by the Hon'ble Court."

2. Coordinate Bench on 19.02.2025 passed the following order:-

" Learned counsel for the respondents has not complied order dated 27.03.2024 of the Co-ordinate Bench insofar as seeking instruction whether Principal Commissioner's approval has been obtained by the Assessing Officer or not? Further combined reading of Co-ordinate Bench orders dated 27.03.2024 and 07.10.2024, one has to draw inference that petitioner is entitled to interest from 27.03.2024 to 23.08.2024 on the refund amount which shall be calculated and disbursed. However, as on this day, the aforementioned issue has not been apprised by the respondents. Re-list this matter on 05.03.2025."

3. Today, learned counsel for the respondents on instruction submitted that there is no prior approval of the Principal Commissioner of Income Tax insofar as withholding petitioner's due. Thus, there is a violation of statutory provision in the light of these facts and circumstances, petitioner is entitled to have a benefit of relief sought in the present petition.

4. At this stage, learned counsel for the respondents on instruction submitted that insofar as payment of interest during the period from 27.03.2024 to 23.08.2024 is under process, if it is so, the same shall be released after due calculation in favour of the petitioner within a period of eight weeks from today, failing which petitioner is entitled to compensation of Rs. 25,000/-.

5. For no fault on the part of the petitioner, petitioner was compelled to invoke remedy before the court insofar as claiming his relief. Though it is a genuine claim, the respondents should have redressed the same at the earliest point of time. The present matter is pending consideration for the last about six years. Resultantly, the writ petition is allowed with litigation cost and it is quantified @ Rs. 25,000/- and cost shall be paid to the petitioner within a period of eight weeks from the date of receipt of this order.

(P. B. Bajanthri, J)

(Alok Kumar Sinha, J)

Sanjeev/GKS-

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