23.12.2025
Ct. no.551
Sl.22
Samarpita

W.P.A. 19172 of 2025

Dinesh Infraprojects Private Limited &Anr.
Vs.
The Union of India &Ors.

Mr.Himangshu Kumar Ray,
Mr.SushantBagaria,
Mr.SubhasisPodder,
Mr.GauravCharkraborty,
Mr.Animitra Roy
... for the petitioners
Mr.PrithuDudhoria,
Mr.Anurag Roy
... for the Income Tax Authorities

1. Affidavit-of-service filed by the petitioner is taken on record.
2. The petitioner prays for expedious disposal of an appeal filed before the appellate authority against an intimation dated December 18, 2021, passed under Section 143(1) of the Income Tax Act, 1961.
3. It is submitted that although, the said appeal was filed on January 2, 2023, the same is still pending before the appellate authority.
4. Since the appeal has been filed more than two years back, the appellate authority is requested to dispose the petitioner's appeal as expeditiously as possible, preferably within a period of eight (8) weeks from the date of communication of this order, strictly in accordance with law.

5. It is submitted by Mr. Ray, learned advocate for the petitioners that respondent RevenueAuthority may also be directed to refund that sums that have been adjusted by the Revenue Authorities against amounts refundable to the petitioner in respect of several assessment years. It is submitted that the sumsadjusted far exceed the outstanding demand in respect of the several assessment yearsbetween 2021 to 2025.
6. Having regard to the nature of the case where there appears to be no request for stay of demand having been made by the petitioner, no mandatory order for refund as prayed for can be passed. However,the petitioner shall be free to make appropriate representation before the appellate authority. If such application is made, the appellate authority shall consider the same and dispose of the petitioner's representation in accordance with law.
7. With the aforesaid observation, the writ petition being **WPA 24088 of 2025** is disposed of. No costs.

(Om Narayan Rai, J.)