

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 12635 OF 2025**

Compass Educare Llp Partner Of	
Mr Sarit Agarwal	...Petitioner
Versus	
Union Of India Through The Ministry	
Of Finance And Anr	...Respondents

Mr. Anubhav Agrawal (through VC), a/w Mr. Hrishikesh Jadhav, a/w Ms. Zoya Qureshi, i/by Taral Arvind,, for Petitioner.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 06 November 2025

P.C.:-

1. Heard learned counsel for the petitioner.
2. Learned counsel for the petitioner states that service has been effected upon the respondents. We note that despite service none of the respondents have bothered to attend today's proceedings. Considering the nature of relief supplied for and the order that we propose to make, there is no point in awaiting the appearance of the respondent.
3. The petition seeks a mandamus for the refund of income tax allegedly paid in excess by the petitioner. There is no reference to any application having been made to the appropriate authority seeking such a refund, though the petitioner submits that several applications have been made and are pending.

4. We, accordingly, dispose of this writ petition by giving liberty to the petitioner to apply to the appropriate authority for a refund of the tax allegedly paid in excess. If such application is made, we direct the appropriate authority to dispose of the same in accordance with law and on its own merits within three months of its receipt. The petitioner may also be afforded an opportunity of hearing before any orders are made on such an application.

5. We clarify that we have not accepted any of the contentions raised by the petitioner in this petition because we have not even examined the same.

6. All contentions of all parties on this issue of excess tax or the entitlement for a refund are expressly kept open.

7. The petition is disposed of with liberty in the above terms. No costs.

8. All concerned must act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)