

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

**INTERIM APPLICATION NO. 12146 OF 2025
IN
WRIT PETITION NO. 2988 OF 2024**

The Institute of Chartered Accountant of India ...Applicant

Versus

Chief Controlling Revenue Authority & Ors. ...Respondents

Mr. Apoorva Kulkarni i/by SSB Legal and Advisory for the Applicant.

Mr. P. G. Sawant, AGP for State.

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

DATED : 10 October 2025

P.C.:-

1. Heard Mr. Kulkarni for the Applicant and Mr. Sawant, learned AGP for the State.
2. This Interim Application seeks a direction on the second Respondent to pay the amount of Rs.1,52,66,240/- as directed by the first Respondent vide order dated 3 July 2025 disposing of Appeal No.38 of 2014.
3. Mr. Sawant hands in some documents to submit that an amount of Rs.1,37,39,616/- has been credited into the Applicant's account. He points out that this is after deducting TDS. He submits

that with this, the relief in the Interim Application stands worked out.

4. We are satisfied that the relief in this Interim Application stands substantially worked out. Learned counsel for the Applicant seeks interest and claims that no TDS should have been deducted.

5. In the Interim Application, there is no prayer for interest and this plea about TDS is best decided when disposing of the main Petition itself. Therefore, we keep the issue of interest and TDS open to be urged in the main Petition and dispose of the Interim Application.

(Advait M. Sethna, J)

(M. S. Sonak, J.)