IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 422 OF 2025

Cleartrip Private Limited .Petitioner

Vs.

Centralized Processing Centre, Bengaluru & ors. .Respondents

Ms. Fereshte Sethna a/w. Mr. Mrunal Parekh i/b. M/s. DMD, Advocates, for the Petitioner
Mr. Akhileshwar Sharma, Advocate, for the Respondents

CORAM : M. S. SONAK &
JITENDRA JAIN, JJ.

DATE : 07.04.2025

P. C.

1. Heard learned counsel for the parties.

2. On 17.02.2025, we made the following Order.

"1. This Petition challenges an intimation under Section 143(1) of the Income Tax Act, 1961 ("IT Act") dated 26 April 2024 for the assessment year 2023-2024.

2. The primary grievance of the Petitioner is that as against the TDS claim of Rs.11,80,97,471/-, the Respondents have given credit in the impugned intimation of only Rs.82,45,166/-. It is the Petitioner's contentions that this exercise of reducing the credit of TDS by adopting proportionate method is not permissible under Section 143(1)(a) of the IT Act.

3. Mr. Sharma, learned counsel for the Respondents submits that intimation under Section 143(1) is a system generated, and therefore, the exercise which is required to be done for giving correct credit is possible only by human intervention by Petitioner making an application to the Assessing Officer-Respondent No.2. Mr. Sharma has filed an affidavit-in-reply in which in paragraph 26 he has stated that if an application is made by the Petitioner to the Assessing Officer within a period of one week from today, the Assessing Officer will dispose of such application after going through the details filed by the Petitioner and the issue of reduction in the claim of the TDS could be resolved.

4. In our view, keeping the issue, of whether such an exercise could at all have been done while processing a return under Section 143(1), open, if the Petitioner is willing to make an application without prejudice to the contentions raised in this petition, raising this grievance, since no such grievance was raised after the intimation was passed then such a rectification application, if made within one week from the date of uploading the present order to the Assessing Officer-Respondent No.2 will be disposed on or before 31 March 2025 after giving an opportunity of hearing to the Petitioner.

5. Mr. Sharma, learned counsel for the Respondents submits that the Assessing Officer will not reject the rectification application on the ground of maintainability.

6. List this matter on 7 April 2025.

7. Needless to say, Respondent No.2 will dispose of the rectification application filed by the Petitioner by passing a speaking order."

3. Pursuant to the same, the Petitioner represented and the Deputy Commissioner of Income Tax has passed the rectification Order dated 28.03.2025 substantially accepting the Petitioner's grievances and redressing the same. However, Ms. Sethna points out that there are still some minor discrepancies which have already been pointed out. She states that the Petitioner is pursuing resolution of these discrepancies.

4. Ms. Sethna points out that some time bound directions be issued to the Respondents to credit the admitted refund amount along with interest to the Petitioner's account.

5. Mr. Sharma , learned Counsel for the Revenue states that the process of crediting the refunds with interest is on and would be completed within 4 – 5 weeks.

6. We direct that the refunds together with the interest should be credited to the Petitioner account as expeditiously as possible and in any event by 07.05.2025. Any further delays prejudices not only the Petitioner but also the interest of the revenue.

7. As regards the minor discrepancy issues, the Petitioner is at liberty to pursue the same and even such issues are expected to be sorted out as expeditiously as possible.

8. The Petition is disposed of in the above terms without any

costs order.

9. All concerned to act on an authenticated copy of this order.

(JITENDRA JAIN, J.) **(M. S. SONAK, J.)**