

Chaitanya

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

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**WRIT PETITION NO. 5425 OF 2024
WITH
WRIT PETITION NO. 65 OF 2025
WITH
WRIT PETITION NO. 91 OF 2025
WITH
WRIT PETITION NO. 829 OF 2025**

Ashok Commercial Enterprises ... Petitioner

Versus

Central Processing Unit (CPC),
Bengaluru And Ors. ... Respondents

Ms Rutuja N. Pawar a/w Ms Hetal Laghave, Ms Sneha More,
for Petitioner/s.

Mr Akhileshwar Sharma a/w Ms Shradha Worlikar, for
Respondent.

**CORAM : M.S. Sonak &
Jitendra Jain, JJ.**

DATED : 21 APRIL 2025

PC:-

1. These four Petitions, for assessment years 2020-21, 2021-22, 2022-23, 2023-24, have been instituted by the Petitioner-Assessee, seeking refund of the amount which the Assessing Officer had adjusted against the demands for the Assessment Year 2011-12, 2012-13 and 2013-14.

2. Learned counsel for the Petitioner-Assessee submits that in so far as the assessment year 2011-12 is concerned, there was a demand against which the refund for previous assessment years were adjusted and now for assessment year 2011-12 there has been no demand and the Revenue has refunded the amount which was adjusted against the demand of assessment year 2011-12. Therefore, the grievance stands resolved.

3. In so far as assessment years 2012-13 and 2013-14 are concerned, refund of the above four assessment years were adjusted against the demand for assessment year 2012-13 and 2013-14 but now those demands do not exist and therefore the refund is pending as of today. Mr Sharma, learned counsel for the Respondent submits, on instructions, that the Assessing Officer will pass necessary orders for the assessment years 2012-13 and 2013-14, determining the refund and the interest, if any, within one week from today.

4. Mr Sharma further submits that upon passing of the order, the Assessing Officer will forward the same to Respondent No. 1 who is the concerned authority to release the refund to the credit of the Petitioner. Mr Sharma also submits that a period of six weeks be granted to Respondent No.1 for crediting the refund determined by the Assessing Officer.

5. We accept the statement of Mr Sharma and passing the following order :

ORDER

- (a) The Assessing Officer will pass the necessary orders determining the refund and interest, if any, for the assessment year 2012-13, 2013-14 on or before 28 April 2025.
 - (b) The Assessing Officer will forward the aforesaid order to the Respondent No.1. Thereafter, Respondent No.1 will credit the amount of refund and the interest determined by the Assessing Officer on or before 15 June 2025.
- 6. The Petitions are disposed of in the above terms.
 - 7. No orders as to costs.

(Jitendra Jain, J)

(M.S. Sonak, J)