

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

WRIT PETITION NO.2159 OF 2025

Nath Industries Limited

.. Petitioner

Versus

Union of India & Ors.

.. Respondents

Mr.Rajendra, Advocate for the Petitioner.

Dr.Dhanalakshmi S. Krishna Iyer (through V.C.),
Advocate for the Respondents.

UTKARSH
KAKASAHEB
BHALERAO

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Date: 2025.11.07
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**CORAM : B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**

DATE : NOVEMBER 04, 2025

P. C.

1. The above Writ Petition was disposed of by order dated 2nd September 2025. In the said order we had directed as follows:-

- (i) *The undisputed refund of Rs.1.69 Crores shall be released by the CPC to the Petitioner within two weeks from the date of uploading of this order on the High Court website.*
- (ii) *As regards the balance disputed refund of Rs.1.14 Crores the Petitioner shall submit all requisite documents and supporting papers within a period of*

one week from the date of uploading of this order on the High Court website.

- (iii) Upon receipt of the said documents, the Assessing Officer shall examine the claim and pass a speaking order dealing with each of the claims of the Petitioner, including the issue of interest computation. The said exercise shall be completed within four weeks thereafter.*
- (iv) The refund, if found admissible, or any part thereof, together with statutory interest, shall be released to the Petitioner within four weeks of the Assessing Officer passing its order as mentioned in clause (iii) above.*

2. We had placed the matter on board today for reporting compliance.

3. Today when the matter is called out, we find that the undisputed refund of Rs.1.69 Crores has been paid over to the Petitioner. As far as the disputed refund of Rs.1.14 Crores is concerned, the Assessing Officer has come to the conclusion that the Petitioner is only entitled to a refund of Rs.26 Lakhs. According to the Petitioner the order of the Assessing Officer is completely erroneous. Be that as it may, this amount of Rs.26 Lakhs has been paid over to the Petitioner.

4. Considering these facts and circumstances, we find that our order dated 2nd September 2025 is duly complied with.

5. If the Petitioner is aggrieved by the order passed by the Assessing Officer granting only a refund of Rs.26 Lakhs, they are free to challenge the said order in appropriate proceedings and in accordance with law.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]