IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3227 OF 2025

Sumitomo Chemical India Limited .. Petitioner

Versus

The Assistant Commissioner of
Income Tax-1(3)(1) & Others .. Respondents

Mr. Dharan V. Gandhi, Advocate for the Petitioner.

Mr. Abhinav Palsikar a/w Sushma Nagraj, Advocates for the Respondents.

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: SEPTEMBER 16, 2025

P. C.

1. By order dated 22nd July 2025 the above Writ Petition was disposed of by passing the following directions :-

> *"3. We accordingly dispose of the above Writ Petition by directing the Assessing Officer to pass an Order giving effect to the Orders passed either by the Tribunal or by the CIT (A) as more particularly set out in the prayer clause and thereafter grant a refund with interest, if any, to the Petitioner. The Writ Petition is disposed of and refund be granted in accordance with law."*

2. Thereafter, the matter was kept on board for reporting of compliance on 2nd September 2025.

3. When the matter came up on 2nd September 2025 we were informed that the order dated 22nd July 2025 was partly complied with. In other words, the order giving effect to the orders passed by the Appellate Authority were passed but the grant of refund with interest was not yet complied with. On 2nd September 2025 the learned Counsel appearing on behalf of the Revenue stated that the directions to grant the refund with interest, if any, was pending before the CPC, and would be completed within a period of two weeks from 2nd September 2025. In light of the aforesaid, the matter was therefore adjourned to today for reporting compliance.

4. Today when the matter is called out, we are once again informed that the refund with interest has not yet been paid to the Petitioner as there are some technical issues with the CPC. The Revenue therefore seeks a further period of two weeks.

5. Acceding to the request of the Revenue, we now place this matter for reporting of compliance on 30th September 2025.

6. We make it clear to the Revenue that this is the last opportunity, and if our order is not complied with, we will not hesitate to issue Contempt Proceedings against the concerned Officer of the Revenue.

7. 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.]**

Santosh Chabukswar- Court Steno.