IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3394 OF 2025

Rahul Ramesh Ranawat
(legal heir of Ramesh Pannalal Ranawat) .. Petitioner

Versus

The Deputy Commissioner of Income Tax 26(1),
Mumbai & Ors .. Respondents

Mr. Dharan V. Gandhi*, with Ms. Aanchal Vyas, Advocates for the Petitioner.*

Mr. Ravi Rattesar*, Advocates for the Respondents.*

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: DECEMBER 1, 2025

P. C.

1. Rule. Respondents waive service. With the consent of the parties, Rule made returnable forthwith and heard finally.

2. The above Writ Petition is filed seeking an appropriate direction to the Respondents to grant (i) a refund of Rs.1,56,60,147/- (for A. Y. 2014-15) along with interest under Section 244A of the Income Tax Act, 1961 (for short "***I. T. Act***") till the date of payment; and (ii) a refund of Rs.67,05,278/-

(for A. Y. 2015-16) along with interest under Section 244A of the I. T. Act till the date of payment.

3. The present Petition is filed by the Petitioner in his capacity as a legal heir of late Ramesh Pannalal Ranawat (the deceased-Assessee). The deceased-Assessee had filed his return of income for A. Y. 2014-15 on 26th September 2014 and for A. Y. 2015-16 on 24th September 2015. In A. Y. 2014-15, the deceased-Assessee had shown income of Rs.1,84,70,510/- and a sum of Rs.60,85,516/- as the tax liability, which was duly discharged. Similarly, in A. Y. 2015-16, the deceased-Assessee had shown income of Rs.1,99,06,510/- and tax liability of Rs. 65,62,282/-, which was duly discharged.

4. Respondent No.2 completed the assessments for A. Y. 2014-15 and 2015-16 and raised the demand. For A. Y. 2014-15, Respondent No.2 assessed the income of the deceased-Assessee at Rs.12,76,40,799/- (vide order dated 30th December 2016) and for A. Y.2015-16 @ 13,77,31,530/- (vide order dated 28th December 2017). Against the said orders, the deceased-Assessee filed Appeals before the Commissioner (Appeals).

5. In the interregnum, whilst the Appeals were pending, the deceased-Assessee passed away on 21st January 2022 and thereafter the said

Appeals were being prosecuted by the Petitioner. Finally, vide order dated 2nd September 2024, the Commissioner (Appeals) allowed the aforesaid Appeals and deleted the addition made. Thereafter, on 16th October 2024, Respondent No.2 passed an order giving effect to the order of the CIT(Appeals) dated 2nd September 2024 and recomputed the income of the deceased-Assessee. He simultaneously issued a computation-sheet and a notice of demand determining a sum of (i) Rs.1,56,60,147/- for A. Y. 2014-15, and (ii) Rs.67,05,278/- for A. Y. 2015-16 being refundable to the Petitioner. Despite this, these amounts have not been refunded to the Petitioner, and hence the present Petition.

6. The learned counsel appearing on behalf of the Revenue stated that the refund has not been yet credited because the refund was in the name of the deceased-Assessee and the bank account of the deceassed-Assessee was closed. He, however, stated that since the Department has now got the bank details of the Petitioner, and who is the legal heir of the deceased-Assessee, the refund shall be processed and paid over into the Petitioner's bank account as expeditiously as possible.

7. Accepting the aforesaid statement as an undertaking given to this Court, we dispose of the above Petition by directing that (a) the refund of

Rs.1,56,60,147 (for A. Y. 2014-15) along with interest under Section 244A of the Act, shall be deposited in the Petitioner's bank account (or by issuing a cheque) within a period of three weeks from today. The interest shall be calculated up to the date on which the monies are transferred to the bank account of the Petitioner, or till the date of issuance of the cheque, as the case may be; and (b) the refund of Rs.67,05,278/- (for A.Y.2015-16) along with interest under Section 244A of the Act, shall be deposited in the Petitioner's bank account (or by issuing a cheque) within a period of three weeks from today. The interest shall be calculated up to the date on which the monies are transferred to the bank account of the Petitioner, or till the date of issuance of the cheque, as the case may be.

8. Rule is accordingly made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

9. Though we have disposed of the above Writ Petition, we now place it on Board "for reporting compliance" on 22nd December 2025.

10. 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.]**