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

WRIT PETITION NO. 4422 OF 2025

Meenakshi Jagdishprasad Joshi .. Petitioner

Versus

Income-tax Officer, Ward – 26(2)(2),
Mumbai and Ors. .. Respondents

Mr. Madhur Agrawal*, i/b Mr. Atul K. Jasani, for the Petitioner.*

Mr. Akhileshwar Sharma (through V.C.)*, for the Respondent.*

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

P. C.

1. The above Writ Petition is filed seeking a direction to the Respondents to give effect to the order of the Commissioner of Income Tax (Appeals) passed for Assessment Year 2017-2018 within a period of 2 weeks, and thereafter forthwith issue a refund of Income Tax along with interest.

2. After the filing of this Petition, the order giving effect to the Commissioner of Income Tax (Appeals) order has already been passed by the Assessing Officer on 25th November 2025. Whilst passing this order, he has calculated the refund payable to the Petitioner as Rs.29,04,158/-, which is inclusive of interest upto 30th November 2025. In these circumstances, now nothing really survives in the above Petition save and except the calculation of the interest for the month of December 2025. We say this because though the refund has been determined, payment has not yet been made.

3. Mr. Sharma, the learned Counsel appearing for the Revenue, submitted that 3 weeks time be granted to pay the aforesaid refund amount to the Petitioner.

4. We accordingly dispose of the above Writ Petition by directing that the refund payable to the Petitioner shall be deposited in her bank account within a period of 3 weeks from today. The amount deposited in the account of the Petitioner shall also be take into consideration interest calculation for the month of December 2025.

5. The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

6. Though we have disposed of the above Writ Petition, we now place it on board for reporting compliance on 23rd December 2025.

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.]**

Darshan Patil

Signed by: Darshan Patil
Designation: PA To Honourable Judge
Date: 02/12/2025 11:24:04