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

WRIT PETITION NO.2990 OF 2025

Thyssenkrupp Uhde India Private Limited .. Petitioner

Versus

Deputy Commissioner of Income-tax,
Circle-15(3)(1), Mumbai & Ors. .. Respondents

Mr.Hiten Thakkar a/w Shubham Bhandari i/b Lumiere Law Partners, Advocates for the Petitioner.

Mr.Akhileshwar Sharma, Advocate for the Respondents.

CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : FEBRUARY 17, 2026

P. C.

1. Mentioned. With the consent of parties, taken out of turn.

2. The above Writ Petition is filed seeking a direction to the Respondents to dispose of the pending Rectification Application dated 2nd November 2022 for A.Y.2020-21 by passing an order under Section 154 and issuing a consequential refund along with interest under Section 244A of the Income Tax Act, 1961.

3. It appears that after the filing of this Writ Petition, Respondent No.1 passed an order dated 6th November 2024 under Section 154 of the Act disposing of the Rectification Application filed by the Petitioner. In the Rectification Order, credit for tax deducted at source and tax collected at source was granted, and consequently, a refund of Rs.9,38,55,545/- and interest [under Section 244A] in the sum of Rs.2,62,79,720/- [aggregating to Rs.12,01,35,265/-] was computed. Though this computation was done as far back as on 6th November 2024, the amount of Rs.12,01,35,265/- was credited in the bank account of the Petitioner only on 1st August 2025. It is therefore the case of the Petitioner that now all that is required to be done is to direct the 1st Respondent to compute interest from 1st December 2024 to 1st August 2025.

4. Since this the limited relief now pending in this Writ Petition, we dispose of this Writ Petition by directing the 1st Respondent to compute the interest from 1st December 2024 to 1st August 2025 under Section 244A of the Act and pay the aforesaid amount to the Petitioner. This entire exercise shall be carried out within a period of 4 weeks from the date of uploading of this order on the High Court's website.

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

6. Though the Writ Petition is disposed of, we place it on board for reporting compliance on 17th March 2026.

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.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**