

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

WRIT PETITION NO.4822 OF 2025

High Court Employees Co-operative
Credit Society Limited

.. Petitioner

Versus

Income Tax Officer,
Ward-17(3)(1), Mumbai & Ors.

.. Respondents

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**Mr. Sham Walve a/w Tanzil Padvekar, Bhavik Chheda,
Rama B. Waghmare,** Advocates for the Petitioner.

Mr. Ravi Rattesar, 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.** Rule. Respondents waive service. With the consent of parties, Rule made returnable forthwith, and heard finally.
- 3.** The present Petition has been filed challenging the action of wrongful adjustment of refund(s) relating to A.Y.2015-16 and A.Y.2018-

19 by the Respondents against an alleged non-existent demand for A.Y.2003-04.

4. At the outset, Mr.Walve, the learned counsel appearing for the Petitioner submits that subsequent to the filing of the present Writ Petition, Respondent No.1 has passed a Rectification Order under Section 154 of the Act on 19th December 2025, whereby the demand for A.Y.2003-04 has been deleted. Therefore, prayer clause (a) of the present Writ Petition has now become infructuous.

5. Mr.Walve further states that consequent to the Rectification Order passed under Section 154 of the Act, Respondent No.1 has computed the refund payable at Rs.10,53,892/-. This position is not disputed by the Respondents, namely that a refund of Rs.10,53,892/- is payable to the Petitioner.

6. Since it is an admitted position that as per the Rectification Order [passed under Section 154 of the Act], the said amount is payable to the Petitioner, we direct Respondent No.1 and Respondent No.2 (CPC, Bengaluru) to process the said refund along with applicable

interest till the date of payment, as expeditiously as possible and in any event within a period of 8 weeks from today.

7. Rule is 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.

8. Though we have disposed of the above Writ Petition, we now place it on board for reporting compliance on 16th April 2026.

9. 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.]