HC-KAR

NC: 2026:KHC:63312
WP No. 4542 of 2024

CNR: KAHC010092072024

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

WRIT PETITION NO. 4542 OF 2024 (L-PG)

BETWEEN:

M/S ASTRAZENECA PHARMA INDIA LTD
BLOCK N1, 12TH FLOOR
MANYATA EMBASSY BUSINESS PARK
RACHENHALLI OUTER RING ROAD
BANGALORE-560045
THE COMPANY IS INCORPORATED
UNDER COMPANIES ACT 1956
DEALING WITH PHARMACEUTICALS
REP. BY ITS MANAGING DIRECTOR

...PETITIONER

(BY SRI. K N VASUKI, ADVOCATE FOR
SRI B C PRABHAKAR, ADVOCATE)

AND:

1. MR R JAGADESHA
   S/O LATE B N RAMASWAMY
   AGED ABOUT 68 YEARS
   R/AT NO.86/B, 31ST CROSS
   2ND BLOCK, RAJAJINAGAR
   BANGALORE-560010.

2. LABOUR OFFICER
   AND CONTROLLING AUTHORITY UNDER
   PAYMENT OF GRATUITY ACT 1972
   SUB DIVISION-3 BENGALURU
   NO.45, 1ST FLOOR, KARMIKA BHAWANA
   BANNERGHATTA ROAD
   NEAR DIARY CIRCLE
   BENGALURU-560029.

Digitally Signed by NARENDRA PRASAD
HAREKOPPA THIMMANNA GOWDA

3. THE PRINCIPAL COMMISSIONER OF INCOME TAX-1
5TH FLOOR, BMTC BUILDING
6TH BLOCK, 80 FEET ROAD
KORAMANGALA, BENGALURU-560095.

…RESPONDENTS

(BY SRI. V S NAIK., ADVOCATE FOR R1:
SRI. M RAJA KUMAR, AGA FOR R2:
SRI. DILIP M & SRI. Y V RAVIRAJ, ADVOCATES FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO-CALL FOR THE RECORDS LEADING TO THE ISSUANCE OF THE ORDER DATED: 11.01.2024 PASSED BY THE R-2 IN NO. KAA AA BNG-3/PGA/CR-52/2017-18 (ANNEXURE-D) AND QUASH THE A PORTION OF THE ORDER DATED: 11.01.2024 PASSED BY THE R-2 IN NO. KAA AA BNG-3/PGA/CR-52/2017-18 (I.E IN SO FAR AS DIRECTING THE PETITIONER TO REFUND TAX DEDUCTED AMOUNT OF RS. 1,32,821/-) VIDE (ANNEXURE-D) AND ETC.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

ORAL ORDER

This writ petition is filed under Article 226 of the Constitution of India, challenging the order dated 11.01.2024 passed by respondent No.2, vide Annexure-D, under the provisions of the Payment of Gratuity Act, 1972 (for short, 'Gratuity Act').

2. In similar circumstances, a learned Single Judge of this Court, in W.P. No.7496/2024, allowed the writ petition filed by the Management. Aggrieved by the said order, the

Digitally Signed by NARENDRA PRASAD
HAREKOPPA THIMMANNA GOWDA

employee preferred W.A. No.148/2025 before the Division Bench of this Court, which came to be disposed of by judgment dated 19.01.2026.

3. In view of the above, the present writ petition is also disposed of in terms of the judgment passed by the Division Bench in W.A. No.148/2025.

4. Accordingly, the following:

ORDER

(i) The writ petition is allowed.

(ii) The order dated 11.01.2024 passed by the second respondent vide Annexure-D in so far as directing the petitioner to refund the amount deducted towards income tax is quashed.

(iii) Liberty is reserved to the first respondent-employee to file fresh/revised income tax returns along with an appropriate application

Digitally Signed by NARENDRA PRASAD
HAREKOPPA THIMMANNA GOWDA

seeking condonation of delay in filing such returns and to claim a refund of the income tax deducted from the gratuity amount payable to the employee and deposited by the Management with the Income Tax Department.

(iv) It is further clarified that an employee who has already filed income tax returns may submit an appropriate application seeking condonation of delay, wherever such condonation is required, for claiming a refund of the excess tax paid on the gratuity amount, in accordance with law.

(v) If such returns, along with applications seeking condonation of delay, are filed, the competent authority under the Income Tax Act shall consider the applications in accordance with law and, upon condonation of delay, process the returns and any

Digitally Signed by NARENDRA PRASAD HAREKOPPA THIMMANNA GOWDA

admissible refund as expeditiously as possible.

(vi) It is brought to the notice of this Court that disputes regarding the computation of gratuity payable to the employees are pending consideration in appeals before the Appellate Authority under the Gratuity Act. Accordingly, the Appellate Authority is directed to consider and dispose of the pending appeals as expeditiously as possible, in accordance with law.

(vii) In view of the disposal of the main writ petition, all pending interlocutory applications, if any, stand disposed of.

Digitally Signed by NARENDRA PRASAD HAREKOPPA THIMMANNA GOWDA

(H.T. NARENDRA PRASAD)
JUDGE

CM
LIST NO.: 1 SL NO.: 0