

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

**WRIT PETITION NO. 2460 OF 2018
WITH
WRIT PETITION NO. 2200 OF 2018
WITH
WRIT PETITION NO.2353 OF 2018
WITH
WRIT PETITION NO.2467 OF 2018
WITH
WRIT PETITION(L) NO.2479 OF 2018**

SICOM Ltd ..Petitioner
Vs.
Deputy Commissioner of Income Tax
3(3) (1) and Others ..Respondents

Mr J. D. Mistri, Senior Advocate a/w Mr. Nishant Thakkar, Mr.
Hiten Chande i/b PDS Legal, for the Petitioner.

Mr. Sham V. Walve, for the Respondent.

**CORAM:-S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.
DATE :- OCTOBER 1, 2018.**

P. C.:

When these Writ Petitions were placed before us, in terms of our earlier order dated 17th September, 2018, Mr. Walve has taken instructions. On instructions, he has made two statements before us. Firstly, he states that the Respondents had processed the refund and sanctioned them pursuant to the

proceedings under the Income Tax Act, 1961. Copies of the relevant orders passed under Section 154 of the I. T. Act are taken on record and marked "X" for identification.

2 On our query, as to whether the amount has been disbursed or not, Mr. Walve has spoken to the concerned officials and has informed us that the actual disbursement will be made within a period of four weeks from today. We accept both statements made on behalf of the Respondents by Mr. Walve as undertakings to this Court.

3 Mr. Mistri, the learned Senior Counsel for the Petitioner in all these Petitions would submit that the substantive prayers in the Petitions stand granted and the Petitioner would accept the amounts as disbursed under protest and without prejudice to their legal rights and contentions, particularly to claim interest on delayed refund.

4 The Writ Petitions are, therefore, disposed off by keeping open the issue and controversy in relation to interest, if any, payable on such delayed refunds.

5 We hope and trust that all pending refund applications

are processed in the order in which they are received by the Respondents. If refunds are generated on account of orders of Higher Forums, Authorities and Courts, then, it is the bounden duty of the Revenue to grant such refund and disburse the amount expeditiously.

6 Needless to clarify that in the absence of a clear policy, the Courts may then impose interest on the quantum of refund generated either by virtue of Court orders or by virtue of substantive proceedings arising out of refund applications. Eitherway, it is the Revenue who would have to pay interest on the delayed refund and as such rates determined by the Court.

7 It is in these circumstances that we hope and trust that some order and discipline should be brought as far as this aspect is concerned. Let the copy of this order be forwarded to the Principal Commissioner-3 and the Chairperson - Central Board of Direct Taxes.

8 The needful be done by the Registry officials within two weeks from today.

(B. P. COLABAWALLA, J.) (S. C. DHARMADHIKARI, J.)