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

WRIT PETITION (L) NO. 7726 OF 2024

Grace Associates

....Petitioner

V/s.

Union of India and Ors.

...Respondents

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Mr. Harjot Singh Alang for Petitioner.

Ms. Mamta Omle for Respondents-Revenue.

Ms. Kanchan V. Bhatkande, ITO 20(1)(1), Mumbai present.

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**CORAM : K.R. SHRIRAM &**

**DR. NEELA GOKHALE, JJ.**

**DATED : 23<sup>rd</sup> APRIL 2024**

**P.C. :**

1. Affidavit in reply has been filed through one Ms. Kanchan Bhatkande affirmed on 20<sup>th</sup> April 2024 in which it is admitted that there is refund of Rs.2,16,950/- for A.Y. 2006-07, Rs.2,55,340/- for A.Y. 2008-09 and Rs.3,04,865 for A.Y. 2009-10 totaling to Rs.7,77,165/- payable to petitioner. It is also admitted that refund is directed to be issued but according to the officer “due to system issue”, the refund remained to be issued. What was the system issue nobody knows. It only reflects clear negligence of the officer including the person who has filed this affidavit. Ms.Omle to a query posed by the court stated that this officer took charge of this desk sometime in 2022.

2. Petitioner has written innumerable letters which has not been even attended to.

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3. The affidavit in reply only states that refund of Rs.7,77,165/- is in the process of issue by CPC and respondents are constantly keeping follow up with the CPC for release of refund so that the refund will be released at the earliest. We find it rather strange that only on 17<sup>th</sup> April 2024 the order giving effect to the order of Commissioner of Income Tax (Appeal) for A.Y. 2009-10 has been passed and the officer states that they have been constantly keeping follow up with CPC for release of refund. Nothing is annexed to the affidavit as to when this constant follow up was made and why within three days constant follow up was required.

4. Ms. Omle on instructions from Ms. Bhatkande states that the entire amount of refund together with interest payable under Section 244A of the Income Tax Act, 1961 (the Act) will be credited to the account of petitioner not later than 10.30 a.m. on 30<sup>th</sup> April 2024. Respondents are also directed that if the amount is not so credited, on 30<sup>th</sup> April 2024 at 2.30 p.m. respondent shall bring cheque in favour of petitioner for the entire amount of refund together with accumulated interest under Section 244A of the Act upto 29<sup>th</sup> April 2024.

Not later than 29<sup>th</sup> April 2024 the calculation as to how the interest has been worked out will also be provided to petitioner's advocate.

5. Stand over to 30<sup>th</sup> April 2024 at 2.30 p.m.

**(DR. NEELA GOKHALE, J.)**

**(K.R. SHRIRAM, J.)**

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