

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

WRIT PETITION NO.1578 OF 2022

Tata Projects Limited

....Petitioner

V/s.

Deputy Commissioner of Income Tax

National Faceless Assessment Centre 1(1)(2) & Ors.

....Respondents

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Mr. J. D. Mistri, Senior Advocate a/w. Mr. Hiten Chande i/b. Lumiere Law Partners for petitioner.

Mr. Suresh Kumar for respondents.

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

**N.R. BORKAR, JJ.**

**DATED : 24<sup>th</sup> MARCH 2022**

**P.C.:**

1 Petitioner's grievance is that though there has been an intimation on 23<sup>rd</sup> November 2021 under Section 143(1) of the Income Tax Act, 1961 (the Act) that petitioner was entitled to a refund of Rs.64,92,16,450/-, petitioner has not received the refund. Petitioner has sent reminders and still did not get the refund. Infact petitioner has been informed to wait for some time.

2 To the petition is also annexed a photocopy of "Citizen's Charter 2014, a declaration of our commitment to the taxpayers" by the Income Tax Department where it says issue of refund alongwith interest under Section 143(1) of the Act will be made within six months from the date of the return and in this case, indisputably, returns was filed on 15<sup>th</sup> February 2021.

3 Mr. Suresh Kumar requests for two weeks time to file reply. Though we are not inclined to grant any time nevertheless in view of the deadline of 31<sup>st</sup> March 2022 to complete assessment, we are granting the indulgence.

4 Within two weeks from today, respondent no.4 and respondent no.5 (not below the rank of Assistant Director of Income Tax) shall file an affidavit in reply and serve a copy thereof explaining why the refund is not being issued. Respondent nos.4 and 5 shall also explain why the concerned officer, who is delaying the refund, should not be penalized in as much as why he should not be directed to pay the interest from his pocket on the refund. We note this because though petitioner will be getting refund with 6% interest, it is public money that is being used to pay the interest.

5 Stand over to 13<sup>th</sup> April 2022.

6 In our view, CBDT should be informed about this order because a similar order has been passed yesterday, i.e., 23<sup>rd</sup> March 2022, in another matter. This Court fails to understand why when refund is admittedly due, the Department is reluctant to issue the refund orders and pushing the assessee to rush to the Court.

**(N.R. BORKAR, J.)**

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