



amount of self-assessment tax paid by the assessee. The Id. CIT(A) accepted the assessee's contention and directed to allow interest, *inter alia*, on the amount of self-assessment tax. Aggrieved thereby, the Revenue has come up in appeal before the Tribunal.

3. We have heard both the sides in Virtual Court and perused the relevant material on record. Section 244A of the Act provides for interest on refunds. Clause (a) of sub-section (1) of section 244A talks of allowing interest on refund arising out of any tax collected at source u/s.206C or Advance tax or Tax deducted at source. This clause does not specifically mention interest on self-assessment tax. Clause (b) of section 244A(1) directs the granting of interest 'in any other case' at the specified rate and the period. The expression "*in any other case*" used in clause (b), ergo, encompasses the granting of interest on refund in all cases except those specifically covered in sub-clause (a), viz., tax collected at source u/s.206C or advance tax or TDS. It, therefore, becomes palpable that if refund arises because of self-assessment tax, which falls in the realm of the expression '*any other case*', the same gets

covered within the purview of clause (b) of section 244A(1), thereby entitling the assessee to interest thereon.

4. The Id. DR accentuated on the insertion of clauses (a) and (aa) to section 244A w.e.f. 01-06-2016 by the Finance Act, 2016, substituting the hitherto clause (a) of section 244A(1).

In that view of the matter, it was urged that no interest on self assessment tax could be allowed for the period anterior to such insertion, which is the position under consideration.

5. We are unable to countenance the contention put forth on behalf of the Revenue. Clause (b) of section 244A(1) containing the expression "*in any other case*", amply deciphers the entitlement to interest on refund due to any payment of tax by the assessee except those specifically covered under clause (a). Payment of self assessment tax is one of the modes of payment of tax by the assessee. The 2016 amendment has the effect of expressly covering interest on refund due to payment of self assessment tax under clause (aa), which was impliedly included earlier in clause (b). Even otherwise, there can be no unjust enrichment by the exchequer. If an assessee has been deprived of the amount lawfully due to him, the refund has to go with interest only unless there is an

express statutory embargo. No such prohibition has been brought to our notice by the Id. DR. We, therefore, accord our imprimatur to the view canvassed by the Id. CIT(A) on this score.

6. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 20<sup>th</sup> January, 2022.

Sd/-  
**(S.S.VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 20<sup>th</sup> January, 2022  
Satish

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-12, Pune
4. The Pr.CIT (Central), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" / DR 'A', ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	19-01-2022	Sr.PS
2.	Draft placed before author	19-01-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

\*