

[ 3386 ]

**HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD  
(Special Original Jurisdiction)****WEDNESDAY, THE FOURTH DAY OF OCTOBER  
TWO THOUSAND AND TWENTY THREE****PRESENT****THE HONOURABLE SRI JUSTICE P.SAM KOSHY  
AND  
THE HONOURABLE SRI JUSTICE LAXMI NARAYANA ALISHETTY****WRIT PETITION NO: 6637 OF 2023****Between:**

Virtusa Consulting Services Private Limited., Sy. No. 115/Part, Plot No. 10, Nanakramguda Village, Serilingampally Mandal, Hyderabad, Telangana, 500008 Rep. by its Authorized Representative Vasu Pendyala, S/o. Pandu Pendyala, Aged about 53 years, R/o. 31-124, Ramakrishna Puram, Near Rly Station, R K Puram, Malkajgiri, Hyderabad, Telangana - 500047

**...PETITIONER****AND**

1. Deputy Commissioner of Income Tax, Circle 8(1), Signature Towers, Sy. No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally, R.R. District, Hyderabad, Telangana 500084
2. Pr. Commissioner of Income Tax- 2, Signature Towers, Sy. No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally, R.R. District, Hyderabad, Telangana 500084
3. Centralized Processing Centre, Income-tax Department, Bengaluru, Karnataka 560500
4. DGIT (Systems), ARA Centre, Ground Floor, Jhandewalan Extension, New Delhi-110001

**...RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly in the nature of Writ of Mandamus declaring and directing the Respondents to:

- I. Declaring the in-actions of the Respondents in not disposing off the rectification application dated 26.12.2019 and not granting the refunds, as illegal, unjust, and against the provision of the Income Tax Act, 1961; and

II. Directing the Respondents to grant credit of all pre-paid taxes of merged entities in the hands of the Petitioner; and

III. Directing the Respondents to expeditiously dispose of the rectification application dated 26.12.2019 and grant/issue refund of Rs. 17,13,22,726/- (Rs. 13,22,95,541/- principal amount with Rs. 3,90,27,185/- interest amount) along with up to date interest within a reasonable/specified time frame by electronic/manual/paper mode and ensure that refund is not withheld due to any technical difficulties/reasons.

IV. For such further and other reliefs, including costs of this Petition, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.

V. Award the costs of this Writ Petition in favour of the Petitioner and against Respondents.

**Counsel for the Petitioner: M/s. ANANYA KAPOOR**

**Counsel for the Respondents: M/s. SUNDARI R.PISUPATI, Sr. SC FOR IT DEPT.**

**The Court made the following: ORDER**

**THE HON'BLE SRI JUSTICE P.SAM KOSHY**  
**AND**  
**THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY**

**W.P. No. 6637 of 2023**

**ORDER:** *(per Hon'ble Sr Justice P.SAM KOSHY)*

Heard Ms. Ananya Kapoor, learned counsel for the petitioner and Ms. Sundari R. Pisupati, learned Senior Standing Counsel for Income Tax Department for the respondents.

2. The instant writ petition has been filed seeking to declare the in-actions of the respondents in not disposing off the rectification application dated 26.12.2019 and so far as not granting refund amounts, as illegal and unjust. It was also the prayer of the petitioner to direct the respondents to grant credit of all pre-paid taxes of merged entities in the hands of the petitioner.

3. During the course of hearing, learned counsel for the petitioner produced before this Court a copy of W.P.No.6638 of 2023 filed of similar nature by the petitioner. In the said writ petition, there was merger of Polaris Consulting & Services Limited (hereinafter referred to as, 'Polaris') to the petitioner's establishment i.e, Virtusa Consulting Services Private Limited (hereinafter referred to as, 'Virtusa'). The merger of Polaris with Virtusa was on the basis of the order passed by the National Company Law Tribunal dated 03.04.2018 with effect from 01.04.2017. Consequent to the said merger, the learned Senior Standing Counsel for the Department

in W.P.No.6638 of 2023 submits on instructions that the challan from Polaris to Virtusa had been successfully migrated and on the said statement made by the learned counsel for the Department, the said writ petition stood disposed of vide order dated 09.06.2023. In the instant case also, the merger has been on the basis of the order of the National Company Law Tribunal. Thereafter, the writ petition has now been filed for a similar relief.

4. However, in the instant case, learned Senior Standing Counsel for the Department submits on the basis of the instructions that the migration of one of the companies has to be done from the Chennai Office, as the said company falls within Circle-III and it is being pursued at Chennai by the respondents herein. Further that it is expected to take place at the earliest, but for the technical reasons that are coming in the way of the Department, it would take some time to proceed with the same.

5. Given the said submission by the learned Senior Standing Counsel for the Department that so far as the role that has to be played by the Office of the respondents in Hyderabad is concerned, that has already been done and that the further steps have to be taken by the concerned officers of the Income Tax Department at Circle-III, Chennai, we do not find any good reason to keep the writ petition pending any further.

6. Accordingly, in the light of the disposal of W.P.No.6638 of 2023, the present writ petition also stands disposed of with a specific direction to respondent No.1 to ensure that the rectification application initiated by the petitioner is dealt with and finalized at the earliest, within an outer limit of eight (8) weeks, as was granted in the earlier writ petition. Subject to the migration being done successfully, the petitioner would be entitled for claiming whatever refund that they are entitled for in accordance with law. The refund application if any also shall be processed and finalized as expeditiously as possible. No order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

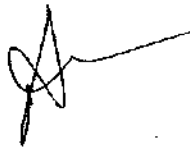
**SD/- K. VENKAIAH**  
**ASSISTANT REGISTRAR**  
**SECTION OFFICER**

//TRUE COPY//

To,

1. The Deputy Commissioner of Income Tax, Circle 8(1), Signature Towers, Sy. No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally, R.R. District, Hyderabad, Telangana 500084.
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3. The Centralized Processing Centre, Income-tax Department, Bengaluru, Karnataka 560500
4. The DGIT (Systems), ARA Centre, Ground Floor, Jhandewalan Extension, New Delhi-110001
5. One CC to M/s. ANANYA KAPOOR, Advocate [OPUC]
6. One CC to M/s. SUNDARI R. PISUPATI, Sr. SC FOR IT DEPT. [OPUC]
7. Two CD Copies

BSR  
GJP



HIGH COURT

DATED: 04/10/2023

ORDER

WP.No.6637 of 2023



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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K. V. S. RAO  
25/10/2023