



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO.16764 OF 2023

Matrix Publicities and Media India Pvt. Ltd. ...Petitioner

*Versus*

Deputy Commissioner of Income Tax Circle-  
16(1), Mumbai & Ors. ...Respondents

---

Mr. Dharan V. Gandhi a/w Mr. Darshan M. Gajra for Petitioner.  
Mr. Devvrat Singh for Respondents-Revenue.

---

**CORAM: K. R. SHRIRAM &  
NEELA GOKHALE, JJ.**  
**DATED: 25<sup>th</sup> October 2023**

**PC:-**

1. The Petition is restricted to seeking refund amount of Rs.19,69,46,789/- for Assessment Year 2020-21. But it appears amount payable is Rs.19,79,40,376/- and Mr. Singh has nothing to dispute this amount. Mr. Singh relies on affidavit of reply of one Mr. Parmanand Pravin Darade, Assistant Commissioner of Income Tax-16(1), Mumbai affirmed on 20<sup>th</sup> October 2023 in which Paragraphs 9 and 10 read as under:

*“9. I humbly say that the respondent no.1 has sent an letter/email on 18.10.2023 to CPC for early capture/updation of the refund details as determined vide rectification order dated 29.07.2023 in the ITBA portal so that final manual order can be passed by the Respondent no.1. I say that the system (under the control of CPC, Bangalore) needs to capture the refund already approved via web service rectification order passed on 29.07.2023. Till this issue is resolved proceedings in this case cannot be completed. I respectfully say that the issue*

*has been escalated at the level of relevant authorities and resolution of the said technical issue is awaited by the respondent no.1 office for speedy disposal of the rectification in this case. A copy of email dated 18.10.2023 sent to CPC is hereto annexed and marked as **Exhibit-2**.*

*10. In view of the above, I respectfully state that the respondent be granted some time to resolve the issues at the end of CPC, Bangalore and issue refund to the petitioner.”*

2. We have to note that this is the standard excuse given by the Department when it comes to giving refunds. The excuse used is that the system under the control of Centralized Processing Center (“CPC”), Bangalore has some issues and, therefore, amount is not being released to assessees. Interest is payable in law until the date of refund and the Department does not realize that it is public money that is used to pay interest. That is a waste and burden on the exchequer. We would only hope that the Finance Ministry looks into it with seriousness and tries to put an end to the problem faced by all assessees and the Income Tax Officers. A copy of this order be sent to the PMO, the Hon’ble Finance Minister GOI, the Hon’ble Law Minister GOI, the Central Board of Direct Taxes and to the Attorney General for India for information and necessary action. We only hope this problem gets resolved at the earliest. Had the department sorted out its technical issues, totally unrelated to any substantial legal issue, nevertheless contravening the fundamental right of Petitioner to receive undisputed amount of refund, the present proceedings would not have crept into the litigation arena. It is such proceedings which

eat into precious judicial time of the Court, which is already saddled with a heavy docket. It also delays disposal of other matters and adds to the pendency.

3. Be that as it may, Respondents either by itself or through CPC shall ensure that the amount is credited to Petitioner's account on or before 4<sup>th</sup> November 2023 with interest upto the date of payment in accordance with law.

4. Petition disposed. Liberty to apply.

**(NEELA GOKHALE, J.)**

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