

Tripura Cricket Association v. Commissioner of Income Tax and Others

WP(C) No. 393 of 2015

Supplied court order; no reported citation stated | 2017-01-24

Writ disposed of as not pressed after success before CIT(A); refund of deposited Rs 2,61,44,624 with accrued interest directed upon proper application.

Division Bench | T. Vaiphei | S. Talapatra

Procedural order — no tax merits adjudicated

No section 244A is mentioned or interpreted; do not label this a section 244A interest ruling. The order does not determine exemption, assessment merits, interest rate or refund deadline. The two-week requirement concerns submission of the refund application, not a two-week payment deadline. The appellate order dated 6 January 2017 marked X is referenced but not reproduced in this one-page original.

01 FACTS OF THE CASE

Counsel for Tripura Cricket Association stated that the Commissioner of Income Tax (Appeals), Kolkata had allowed its appeal. The association therefore did not wish to press its writ petition. It sought return of Rs 2,61,44,624, deposited under the High Court order dated 24 September 2015, with accrued interest.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The request before the High Court was consequential repayment following the appellate outcome. Counsel sought refund with accrued interest; the short order does not set out the assessment dispute, the reasons of the Commissioner (Appeals), or an argument under any particular interest provision.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

The Court directed that, when the petitioner submitted an application in proper form to the appropriate authority for refund of the amount with interest, the same should be refunded. The petitioner was to submit that application within two weeks.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The writ petition was disposed of as not pressed, with the refund direction. A copy of the appellate order dated 6 January 2017 was marked X as part of the court record.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

This is a case-specific consequential refund direction, not an adjudication of assessment merits or a statutory section 244A entitlement. Preserve the distinction between the application deadline and a payment deadline, and do not infer an interest rate or calculation period.

Source: [PDF p.1](#)

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied order, 1 page(s). Every page read and visually inspected. No assessment year or PAN is stated. Referenced applications, earlier orders and subsequent compliance are not included unless expressly identified.

Open cited source rendition

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.