Infosys Limited v. Assistant Commissioner of Income Tax, Special Range-3, Bengaluru & Ors.

WP No. 14075 of 2023 (T-IT)

2025:KHC:44210 | WP No. 14075 of 2023 (T-IT) | 2025-10-31

Refund-adjustment writ withdrawn after petitioner stated it had become infructuous.

Constitution of India: Article 226

High Court of Karnataka | Single Judge Bench | Justice S.R. Krishna Kumar

Assessment years: 2016-17, 2017-18, 2018-19

01 FACTS OF THE CASE

Infosys sought refund of Rs.856,53,19,960, described in its prayer as refunds for AYs 2017-18 and 2018-19 incorrectly adjusted against AY 2016-17 demand, with applicable interest. Its memo dated 25 October 2025 stated the writ had become infructuous and sought withdrawal.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the withdrawal memo. It did not adjudicate the alleged incorrect adjustment or explain why the dispute had become infructuous.

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03 JUDICIAL DECISION

The memo was placed on record and the petition disposed of as withdrawn in its terms.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended by withdrawal. No refund or interest payment was directed or confirmed in this order.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The refund figure describes the claim — Rs.856,53,19,960 and the three assessment years are stated in the relief sought. They identify the disputed adjustment, but the withdrawal order does not certify either an unlawful set-off or payment of that amount.

Infructuousness does not explain the intervening event — The petitioner's memo says the dispute became infructuous without giving the reason. It would be unsafe to infer that Revenue refunded the money, cancelled the demand or agreed to interest. Those events would require the corresponding administrative or payment evidence.

No refund-adjustment rule was decided — The Court gave effect to a withdrawal request, not a reasoned ruling on the adjustment mechanism. The order is useful for establishing how this writ ended; it cannot support an independent proposition about notice, interest or the legality of setting off refunds.

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SOURCE & VERIFICATION

High Court of Karnataka official judgment PDF - AKHB Repository (20251031_KAHC010330362023.pdf)

2-page official High Court of Karnataka judgment PDF (20251031_KAHC010330362023.pdf, 45,091 bytes).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical page(s) of 20251031_KAHC010330362023.pdf (Google Drive ID: 1JeGTW8sZWsSRGY3gl38kHYgGn9xK7w1N, 45,091 bytes, SHA-256: 768767b79408c1e0eda5bc09a69ced11d9dee5a02e7e633afe3fd83171b305e7) extracted and verified page-by-page.

STATUTORY SCOPE

Provisions in the petition identify the relief sought; no substantive tax interpretation is made in the operative disposal.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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