Daimond Plaza Pvt. Ltd. v. Assistant Commissioner of Income Tax, Central Circle, Cuttack and others

W.P.(C)27070/2025

No neutral citation stated in supplied order | 2026-02-12

Refund with interest through actual payment directed within two weeks following appellate relief.

240 | 244A | 153A | 154 | 251

High Court of Orissa | Division Bench | Harish Tandon | Murahari Sri Raman

Assessment years: 2011-12

01 FACTS OF THE CASE

Daimond sought refund and interest under sections 240 and 244A to implement the CIT(A)-2 Bhubaneswar order dated 14 June 2018 in appeal 0694/2016-17. The appellate order had deleted additions from the section 153A assessment dated 28 December 2016. Paragraphs 1 and 4 identify AY 2011-12, while paragraph 2 inconsistently states AY 2010-11.

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02 DISCUSSION BY THE HON'BLE COURT

After instructions were sought at the 2 February 2026 hearing, Revenue produced the DCIT's rectification order dated 11 February 2026 under sections 154/251 for AY 2011-12. The Court considered that steps to release refund and interest had been taken and that continued pendency served no purpose, subject to a direction for actual payment.

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03 JUDICIAL DECISION

The authority was directed to release the refund with interest computed through the date of actual payment within two weeks from the order dated 12 February 2026. The writ petition and pending applications were disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a time-bound payment direction following appellate relief and rectification. The order does not certify that the refund had already reached the petitioner.

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05 EXPERT COMMENTS

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

An administrative order is not the same as receipt of money — The Court acknowledged rectification and steps towards payment, yet expressly directed release within two weeks. That distinction matters when assessing compliance: the 11 February rectification order alone cannot demonstrate payment. The relief concerns implementation of existing appellate relief, not a fresh decision on the assessment additions.

The interest endpoint is actual payment — The direction expressly carries interest to the actual payment date, rather than stopping at the rectification date or the hearing. A comparison of the payment record with that endpoint is therefore central. The Court states no refund quantum, rate or independent additional-interest award, so those cannot be supplied from this order alone.

Resolve the year discrepancy before implementing the direction — The requested appellate effect and produced rectification order concern AY2011-12, but the assessment-history paragraph says AY2010-11. That inconsistency should not be hidden or converted into two separate refund awards. The operative direction is clear, while precise accounting should be matched to the identified appeal and rectification documents.

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SOURCE & VERIFICATION

High Court of Orissa original order - verified repository copy

3-page official High Court of Orissa judgment PDF (20260212_ODHC010669152025.pdf).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Complete 3-page source reviewed; unchanged original SHA-256 754eca848d2c186e676ab4c399d9d580c26327385ac9c5900257a553f1181c85. Legacy record ID and supplied filename are retained; the decision date is taken from the court order.

STATUTORY SCOPE

Paragraphs 1 and 4 identify AY2011-12; paragraph 2 refers to AY2010-11. This internal discrepancy is retained explicitly. No refund amount or interest rate is specified.

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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