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

W.P.(C) 26536/2025

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

Appellate refund and interest directed to be released within two weeks, with interest through actual payment.

Income-tax Act,1961: sections 240, 244A, 153A, 154, 251

High Court of Orissa | 2-judge bench (Division Bench) | Harish Tandon | Murahari Sri Raman

Assessment years: 2009-10

01 FACTS OF THE CASE

Daimond Plaza Pvt. Ltd. sought refund with interest following the CIT(A)-2, Bhubaneswar order dated 14 June 2018 in appeal 0684/2016-17. That appeal concerned the section 153A assessment dated 28 December 2016 for AY 2009-10; the petitioner stated that the additions had been deleted but refund had not been paid.

Source: PDF pp.1–2, paragraphs 1–2

02 DISCUSSION BY THE HON'BLE COURT

After time was sought to obtain instructions, the Department produced a rectification order dated 11 February 2026 under section 154 read with section 251, passed by DCIT, Circle 1(1), Cuttack. The Court considered that steps had been taken to release the refund and interest, so continued pendency served no purpose beyond ensuring payment.

Source: PDF p.2, paragraphs 3–6

03 JUDICIAL DECISION

The authority was directed to release the refund along with interest computed until the date of actual payment, within two weeks from the order dated 12 February 2026.

Source: PDF p.3, paragraph 6

04 OUTCOME / IN WHOSE FAVOUR

The writ petition and pending interlocutory applications were disposed of. The operative relief is time-bound payment of the appellate refund and interest, not a fresh adjudication of the deleted additions.

Source: PDF p.3, paragraphs 6–7

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Giving appeal effect must result in payment: Production of the 11 February rectification order demonstrated administrative steps but did not itself establish completed payment. The Court retained a concrete two-week payment direction even while observing that the requested relief appeared to have been met. (PDF pp.2–3, paragraphs 4–6)

Interest runs to the stated payment endpoint: The operative direction uses the date of actual payment for interest computation. A compliance check therefore needs both the refund calculation and the payment date, rather than stopping at the rectification date. No refund amount or interest rate is quantified in this judgment. (PDF p.3, paragraph 6)

Distinguish refund enforcement from assessment merits: The deletion of additions belongs to the 2018 appellate history. This writ enforces the resulting refund under sections 240 and 244A; it provides no independent reasoning on the correctness of the section 153A additions or a rule for unrelated assessments. (PDF pp.1–3, paragraphs 1–7)

Source: PDF pp.2–3, paragraphs 4–6

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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