

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

W.P.(C) No. 26574 of 2025

W.P.(C) No. 26574 of 2025 (Ori HC, decided 12.02.2026) | 2026-02-12

Following rectification order under section 154 r/w section 251 giving appeal effect to CIT(A) deletion of section 153A additions for AY 2010-11, Revenue directed to disburse refund with section 240/244A interest up to payment date within 2 weeks.

Income-tax Act, 1961: sections 153A, 154, 240, 244A and 251 | Constitution of India: Article 226

High Court of Orissa | 2-judge bench (Division Bench) | Harish Tandon, C.J. | M.S. Raman, J.

Assessment years: 2010-11

Party name spelled 'Daimond Plaza Pvt. Ltd.' in official cause title

The official High Court cause title records the petitioner's name as 'Daimond Plaza Pvt. Ltd., Bhubaneswar'.

01 FACTS OF THE CASE

Daimond Plaza Pvt. Ltd. filed W.P.(C) No. 26574 of 2025 seeking a writ of mandamus directing the ACIT, Central Circle, Cuttack to pass an appeal-effect order under section 251 giving effect to the appellate order dated 14.06.2018 of the CIT(A)-2, Bhubaneswar (which had deleted the additions made in the assessment order dated 30.03.2016 under section 153A for AY 2010-11) and to grant the resulting refund with statutory interest under section 240 read with section 244A.

Source: [Pages 1-2 of 3 \(Paragraphs 1-2\) \(20260212_ODHC010669452025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

At the hearing on 12.02.2026, Senior Standing Counsel for the Income Tax Department placed on record a Rectification Order dated 11.02.2026 passed by the Assessing Officer under section 154 read with section 251 of the Income-tax Act, 1961 giving effect to the CIT(A)'s order for AY 2010-11 and computing the refund due to the petitioner. Counsel for the petitioner submitted that the respondents should be directed to actually credit the refund along with statutory interest up to the date of payment.

Source: [Page 2 of 3 \(Paragraphs 2-4\) \(20260212_ODHCo10669452025.pdf\)](#)

03 JUDICIAL DECISION

Taking note of the Rectification Order dated 11.02.2026 passed under section 154/251, the High Court directed the respondent-authorities to disburse the refund amount along with statutory interest under section 240 read with section 244A up to the actual date of payment within two weeks.

Source: [Pages 2-3 of 3 \(Paragraphs 4-5\) \(20260212_ODHCo10669452025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Daimond Plaza Pvt. Ltd.); refund and section 240/244A interest ordered to be disbursed within 2 weeks.

Source: [Pages 2-3 of 3 \(Paragraphs 4-5\) \(20260212_ODHCo10669452025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Passing a paper appeal-effect or rectification order under section 154/251 nearly eight years after the CIT(A)'s order does not discharge the Department's statutory obligation unless actual disbursement of the refund with full section 244A interest up to the date of payment is completed promptly.

Source: [Full judgment PDF \(3 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260212_ODHC010669452025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260212_ODHC010669452025.pdf, SHA-256: 685c5a6ff13f14ac895f2a2e9a308e2bd5c76017087f444bca451d59f4d26c05).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (3 physical pages, 181,696 bytes, SHA-256: 685c5a6ff13f14ac895f2a2e9a308e2bd5c76017087f444bca451d59f4d26c05). Cloud Google Drive File ID: 1PNSkT_OY3KIy1shKsPFzG5GfpjGT6oBo (https://drive.google.com/file/d/1PNSkT_OY3KIy1shKsPFzG5GfpjGT6oBo/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

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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