Daimond Plaza Pvt. Ltd. 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

Refund release following rectification

The caption spells the petitioner Daimond Plaza Pvt. Ltd. The assessment date is 28 December 2016; payment was directed within two weeks with interest through actual payment.

01 FACTS OF THE CASE

Daimond Plaza sought refund and interest under sections 240 and 244A to implement CIT(A)-2, Bhubaneswar's order of 14 June 2018 in IT Appeal 0691/2016–17 for AY 2010–11. That appeal challenged the ACIT's assessment dated 28 December 2016 under section 153A; the additions were deleted on appeal, but the refund had not been granted.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Following the earlier request for departmental instructions, Revenue produced the DCIT Circle 1(1), Cuttack rectification order dated 11 February 2026 under section 154 read with section 251 and supplied it to petitioner's counsel. On examining it, the Court considered that steps to release refund with interest had been taken and the claimed relief appeared to have been met, subject to actual disbursement.

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03 JUDICIAL DECISION

The authority was directed to release the refund with interest computed until actual payment within two weeks from the order.

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04 OUTCOME / IN WHOSE FAVOUR

The writ and pending applications were disposed of with a two-week refund-and-interest payment direction. The Court did not quantify the refund or reproduce the rectification computation.

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05 EXPERT COMMENTS

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

A calculation order was not treated as completed payment — The Court recognised the rectification order as progress toward giving appellate effect, yet retained an operative direction for release of funds. For compliance, the actual credit matters in addition to the administrative order; the judgment's two-week period addresses that remaining step.

The interest endpoint is explicit, the arithmetic is not — The direction extends interest to actual payment, in the setting of the section 240/244A relief sought. It does not supply an interest rate, refund amount or excluded period. Applying the order requires the rectification computation and payment record rather than an assumed sum.

Keep this order distinct from similar refund cases — This petition concerns AY 2010–11, appellate order 14 June 2018 and a two-week payment direction. Similar language in another taxpayer's order cannot substitute its appellate date, assessment date or longer payment period. The source identifies the assessment here as 28 December 2016.

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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).

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

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_OY3KIy1shKsPFzG5GfpjGT60B0 (https://drive.google.com/file/d/1PNSkT_OY3KIy1shKsPFzG5GfpjGT60B0/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 2026-10-21. 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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