

SGBL (India) Ltd., Bhubaneswar v. Assistant Commissioner of Income Tax, Central Circle, Cuttack and Another

WP(C) Nos. 26532 and 26534 of 2025

WP(C) Nos. 26532 and 26534 of 2025 (Ori HC, decided 12.02.2026) | 2026-02-12

Department directed to disburse balance income-tax refunds along with statutory interest under section 240 read with section 244A up to the actual date of payment within 4 weeks following appeal-effect/rectification orders.

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: 2009-10, 2010-11, 2011-12, 2012-13

Common order disposing of WP(C) Nos. 26532 and 26534 of 2025

This common order governs both WP(C) No. 26532 of 2025 and WP(C) No. 26534 of 2025 covering search assessment years 2009-10 to 2012-13.

01 FACTS OF THE CASE

SGBL (India) Ltd. filed two connected writ petitions (WP(C) Nos. 26532 and 26534 of 2025) seeking a direction to the Assistant Commissioner of Income Tax, Central Circle, Cuttack and the Principal Commissioner of Income Tax (Central), Visakhapatnam to release refunds together with statutory interest under section 240 read with section 244A after giving appeal effect under section 251 to the orders dated 14.06.2018 passed by the CIT(A)-2, Bhubaneswar deleting additions made under section 153A for AYs 2009-10 to 2012-13.

Source: [Pages 1-2 of 3 \(Paragraphs 1-2\) \(20260212_ODHC010668912025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

During the pendency of the writ petitions, the Assessing Officer passed rectification/appeal-effect orders under section 154/251 determining the refundable principal amounts, and the petitioner acknowledged receipt of partial refund payments while pointing out that the balance refund and full statutory interest under section 240 read with section 244A up to the actual date of disbursement remained unpaid. Senior Standing Counsel for the Department assured the Court that the balance refundable sum together with statutory interest would be calculated and disbursed expeditiously.

Source: [Pages 2-3 of 3 \(Paragraphs 3-4\) \(20260212 ODHC010668912025.pdf\)](#)

03 JUDICIAL DECISION

The High Court disposed of both writ petitions by directing the respondent-authorities to compute and disburse the balance refund amount along with statutory interest payable under section 240 read with section 244A up to the actual date of payment within four weeks from the date of the order.

Source: [Page 3 of 3 \(Paragraphs 5-6\) \(20260212 ODHC010668912025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (SGBL (India) Ltd.); balance refund and section 240/244A interest up to actual payment date ordered to be released within 4 weeks.

Source: [Page 3 of 3 \(Paragraphs 5-6\) \(20260212 ODHC010668912025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Where CIT(A) orders deleting section 153A search additions have attained finality, the Department cannot withhold consequential refunds or truncate section 244A interest short of the actual date of disbursement.

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

SOURCE & VERIFICATION

[Original judgment PDF \(20260212_ODHCo10668912025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260212_ODHCo10668912025.pdf, SHA-256: 6aed70db55d54f731a09f86f57c8bf29551d0469a1cd34d29ffcf380b3fb086).

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, 81,217 bytes, SHA-256: 6aed70db55d54f731a09f86f57c8bf29551d0469a1cd34d29ffcf380b3fb086). Cloud Google Drive File ID: 1BpjCIVZkZ-os-mTX5EKhv3qBRcdeZcz (<https://drive.google.com/file/d/1BpjCIVZkZ-os-mTX5EKhv3qBRcdeZcz/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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.