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 154, 240, 244A and 251

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 in two refund petitions

The underlying appellate orders described concern AYs 2009–10 and 2010–11; later calculation orders for 2011–12 and 2012–13 are also mentioned. No refund amount is quantified.

01 FACTS OF THE CASE

SGBL sought release of refunds through two writ petitions following CIT(A)-2, Bhubaneswar orders dated 15 June 2018 in IT Appeals 0688/2016–17 and 0690/2016–17. The order records assessments dated 28 December 2016 for AYs 2009–10 and 2010–11 and deletion of additions on appeal. Counsel sought refund and interest under sections 240 and 244A.

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02 DISCUSSION BY THE HON'BLE COURT

After departmental instructions were furnished, counsel reported orders under sections 251 and 154 for AYs 2009–10 through 2012–13. During hearing the petitioner accepted Revenue's statement that some funds had been released and the balance would follow with interest due and admissible until actual payment. In that conceded position the Court considered continued pendency unnecessary.

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03 JUDICIAL DECISION

The authority was directed to disburse the balance refundable amount with interest calculated until actual payment in terms of sections 240 and 244A within four weeks from the order.

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04 OUTCOME / IN WHOSE FAVOUR

Both writ petitions were disposed of with a four-week direction to pay the balance refund and applicable interest. The order does not quantify either amount.

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05 EXPERT COMMENTS

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

Implementation, rather than reassessment of entitlement — The appellate deletion and subsequent appeal-effect or rectification orders supplied the setting. Once partial payment and the remaining obligation were conceded, the Court converted the assurance into a definite payment direction. The order does not revisit the merits of the deleted additions.

Interest follows actual payment under this direction — The balance must carry interest due and admissible through the actual payment date. A reconciliation should therefore distinguish the amounts already released from the outstanding balance and its payment date. The judgment supplies neither a principal figure nor a computation rate or detailed schedule.

Preserve the two-writ and assessment-year distinctions — The underlying appeals described in paragraphs 1–2 concern AYs 2009–10 and 2010–11; paragraph 3 additionally reports calculation orders for 2011–12 and 2012–13. That wider reference should not be rewritten as four identified appellate orders under these two writs. The actual calculations are needed to allocate the payments.

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SOURCE & VERIFICATION

Original judgment PDF (20260212_ODHC010668912025.pdf)

Reviewed from the complete 3-page official High Court judgment PDF (20260212_ODHC010668912025.pdf, SHA-256: 6aed70db55d54f731a09f86f57c8bf29551d0469a1cd34d29ffcfe380b3fb086).

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

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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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