

M/s. Orissa Stevedores Ltd. v. Deputy Commissioner of Income Tax, Circle 1(1), Cuttack & Others

W.P.(C) No. 7225 of 2026

W.P.(C) No. 7225 of 2026 (Ori HC, decided 18.05.2026) | 2026-05-18

Short-computation of refund in initial section 250 appeal-effect order rectified during writ pendency by manual order recomputing net refund at Rs. 4,97,13,903 and escalating ITBA Helpdesk Ticket for CPC TDS-fetching error.

Income-tax Act, 1961: sections 143(3), 154, 240, 244A and 250 | 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

Net refund of Rs. 4,97,13,903 computed after adjusting prior refund of Rs. 2,24,58,935

The manual order dated 04.05.2026 quantified the net balance refundable at Rs. 4,97,13,903 after accounting for the earlier refund of Rs. 2,24,58,935 processed under the initial order dated 11.12.2025.

01 FACTS OF THE CASE

For AY 2009-10, following the appellate order dated 22.08.2025 passed by the CIT(A), NFAC under section 250 granting substantive relief to M/s. Orissa Stevedores Ltd., the Assessing Officer initially passed an appeal-effect order dated 11.12.2025 computing the refund at only Rs. 2,24,58,935 due to short credit of TDS/prepaid taxes on the ITBA system. The petitioner filed a rectification application dated 18.12.2025 and approached the High Court in W.P.(C) No. 7225 of 2026 seeking full appeal effect and refund.

Source: [Pages 1-2 of 3 \(Paragraphs 1-2\) \(20260518 ODHC010162062026.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

At the hearing on 18.05.2026, Senior Standing Counsel for the Department placed on record written instructions stating that because the ITBA portal was not fetching full TDS figures from CPC for AY 2009-10, the Assessing Officer had passed a manual order dated 04.05.2026 under section 250/154 recomputing the net refundable amount at Rs. 4,97,13,903 (after adjusting Rs. 2,24,58,935 already processed) and had raised ITBA Helpdesk Ticket No. 3359003 dated 08.05.2026 to resolve the technical glitch and enable online disbursement.

Source: [Pages 2-3 of 3 \(Paragraphs 3-4\) \(20260518_ODHC010162062026.pdf\)](#)

03 JUDICIAL DECISION

Recording the manual order dated 04.05.2026 determining the net refundable sum of Rs. 4,97,13,903 and the pending ITBA Helpdesk ticket, the High Court disposed of the writ petition with a direction to the authorities to follow up with the ITBA Helpdesk and ensure prompt disbursement of the balance refund and statutory interest.

Source: [Page 3 of 3 \(Paragraphs 5-6\) \(20260518_ODHC010162062026.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (M/s. Orissa Stevedores Ltd.); manual order dated 04.05.2026 for Rs. 4,97,13,903 net refund recorded and prompt disbursement directed.

Source: [Page 3 of 3 \(Paragraphs 5-6\) \(20260518_ODHC010162062026.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: When ITBA/CPC system constraints prevent automated fetching of legacy TDS credits (such as for AY 2009-10) in a section 250 appeal-effect order, the Jurisdictional Assessing Officer should pass a manual appeal-effect/rectification order quantifying the full refund and simultaneously lodge an ITBA Helpdesk ticket for accounting integration.

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

SOURCE & VERIFICATION

[Original judgment PDF \(20260518_ODHC010162062026.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260518_ODHC010162062026.pdf, SHA-256: ff43cfa0333dd1bb298a61074e2a4a9871ba57a4c50bfc1b5c5ddcaf45e3d93).

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, 106,600 bytes, SHA-256: ff43cfa0333dd1bb298a61074e2a4a9871ba57a4c50bfc1b5c5ddcaf45e3d93). Cloud Google Drive File ID: 1uAXvFLJZ6kSndPnf7wcrY3nW39slfID5 (<https://drive.google.com/file/d/1uAXvFLJZ6kSndPnf7wcrY3nW39slfID5/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.