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

Writ disposed of after appeal-effect refund recomputed at Rs 4,97,13,903 and refund process activated; CPC technical ticket remained unresolved.

Income-tax Act, 1961: sections 154 and 250

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

Assessment years: 2009-10

Recomputation is not verified payment

The order records an unresolved CPC TDS-fetching error and helpdesk ticket. It neither states that the initial refund was paid and adjusted nor directs interest or a payment deadline.

01 FACTS OF THE CASE

For AY 2009–10, the company challenged the 11 December 2025 order giving effect to CIT(A)/NFAC's 22 August 2025 appellate order. The original 30 March 2015 assessment had raised Rs 6,26,76,150; the initial appeal-effect computation found Rs 2,24,58,935 refundable. A section 154 application was made on 13 February 2026, followed by the writ on 5 March 2026 while that application remained pending.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

During pendency, the DCIT passed an appeal-effect order on 4 May 2026 recomputing the net refund at Rs 4,97,13,903. Departmental instructions said the order was manual, CPC was not fetching TDS details, and ticket 3359003 dated 8 May 2026 remained unresolved. Refund could be generated only after resolution. The Court recorded the instructions and that the refund process had been activated.

Source: PDF p.2

03 JUDICIAL DECISION

In light of recomputation giving effect to the appellate order and activation of the refund process, the Court considered that nothing remained for adjudication and disposed of the writ.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

The writ and pending applications were disposed of. The source records the recomputed refund and unresolved technical impediment; it does not verify payment or impose a separate follow-up, prompt-disbursement or interest direction.

Source: PDF p.3

05 EXPERT COMMENTS

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

The adjudicated grievance narrowed after recomputation — The proceeding challenged the initial appeal-effect order. Once a fresh computation was made and the refund process activated, the Court treated the adjudicatory issue as exhausted. That reasoning explains disposal even though the instructions disclosed an unresolved payment-processing obstacle.

Do not treat the two refund figures as an established payment reconciliation — The source moves from an initial computation of Rs 2,24,58,935 to a recomputed net refund of Rs 4,97,13,903. It does not say the earlier figure had already been paid or subtracted from the later one. The appeal-effect computations and bank credits are needed before describing an adjusted balance or adding the figures.

A technical incident record does not establish release — The ticket identifies the stated obstacle: CPC was not fetching TDS details, preventing refund generation. It is useful evidence for tracing follow-up, but the judgment supplies neither a resolution date nor a payment deadline or interest ruling. Those matters cannot be attributed to the Court merely because the writ was disposed of.

Source: PDF p.1

SOURCE & VERIFICATION

Original judgment PDF (20260518_ODHC010162062026.pdf)

Reviewed from the complete 3-page official High Court judgment PDF (20260518_ODHC010162062026.pdf, SHA-256: ff43cfa0333dd1bb298a61074e2a4a9871ba57a4c50bfcb1b5c5ddcaf45e3d93).

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, 106,600 bytes, SHA-256: ff43cfa0333dd1bb298a61074e2a4a9871ba57a4c50bfcb1b5c5ddcaf45e3d93). Cloud Google Drive File ID: 1uAXvFLJZ6kSndPnf7wcrY3nW39slflD5 (https://drive.google.com/file/d/1uAXvFLJZ6kSndPnf7wcrY3nW39slflD5/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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