Sahrudaya Health Care Private Limited v. Director of Income Tax (CPC-TR) & Ors.

W.P. No. 39496/2022

W.P. No. 39496/2022 (High Court for the State of Telangana, 2023-01-09) | 2023-01-09

Refund-adjustment writ withdrawn with liberty to approach respondents about an interest-calculation error.

High Court for the State of Telangana | Division Bench | Ujjal Bhuyan | N. Tukaramji

Assessment years: 2014-15, 2017-18, 2018-19, 2020-21, 2021-22

01 FACTS OF THE CASE

Sahrudaya Health Care Pvt Ltd's WP 39496/2022 challenged adjustment of a Rs.6,14,54,400 refund for AY 2021-22 against AYs 2014-15 and 2017-18, and withholding of Rs.12,43,04,410 for AY 2020-21 against AYs 2014-15 and 2018-19. These were allegations and reliefs in the prayer.

Source: PDF pp.1–3, petition prayer

02 DISCUSSION BY THE HON'BLE COURT

At the hearing, counsel on instructions sought withdrawal with liberty to approach the respondents for rectification of an error in calculation of interest.

Source: PDF p.4, paragraph 3

03 JUDICIAL DECISION

The Court dismissed the writ as withdrawn with the liberty sought.

Source: PDF p.4, paragraph 4

04 OUTCOME / IN WHOSE FAVOUR

No costs were awarded and pending miscellaneous applications were closed. The Court did not order a refund, quantify an interest entitlement or decide that the adjustments were unlawful.

Source: PDF p.4, operative paragraph

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The final request is narrower than the original prayer: The petition sought relief concerning large refunds and adjustments, but the recorded withdrawal request concerned an interest-calculation error. The operative liberty follows that narrower request; it cannot be presented as a direction granting the original refund relief. (PDF pp.3–4, prayer and paragraphs 3–4)

Separate each refund year from the demand years: The source pairs the AY 2021-22 refund with AYs 2014-15 and 2017-18, and the AY 2020-21 amount with AYs 2014-15 and 2018-19. Preserving those pairings helps identify the calculation to be taken to the respondents without suggesting that the Court verified either demand or adjustment. (PDF pp.1–3, prayer)

Liberty to approach is not an adjudicated rectification remedy: The Court names no statutory rectification provision, computation method or deadline and does not find the alleged error proved. A representation would need its supporting calculation and records; this order establishes permission to approach the respondents, not a predetermined allowance of that request. (PDF p.4, paragraphs 3–4)

Source: PDF pp.3–4, prayer and paragraphs 3–4

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 5-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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