IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.26536 of 2025

Daimond Plaza Pvt. Ltd. .... ***Petitioner***

Mr. Abhijeet Agarwal, Advocate

-versus-

Assistant Commissioner of Income Tax, Central Circle, Cuttack and others .... ***Opposite Parties***

Mr. Subash Chandra Mohanty, Senior Standing Counsel along with Mr. Avinash Kedia, Junior Standing Counsel

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **12.02.2026**

02. 1. The petitioner, beseeching issue of writ of *mandamus* upon the authority concerned to release amount of refund in terms of Section 240 read with Section 244A of the Income Tax Act (for short, "the IT Act") in order to give effect to the appellate order dated 14th June, 2018 of the Commissioner of Income Tax (Appeals)-2, Bhubaneswar in IT Appeal No.0684/2016-17 pertaining to the Assessment Year, 2009-10, has filed this writ petition invoking provisions of Article 226 & 227 of the Constitution of India.

2. Learned counsel appearing for the petitioner submitted that assailing the assessment order dated 28th December, 2016 passed by the Assistant Commissioner of Income Tax, Central Circle, Cuttack under Section 153A of the IT Act pertaining to the Assessment Year, 2009-10 before the Commissioner of Income Tax (Appeals)-2, Bhubaneswar, who allowed the appeal on 14th June, 2018 by

deleting the additions made to the income by the Assessing Officer. The authority concerned is required to release refund in favour of the petitioner in terms of Section 240 read with Section 244A of the IT Act in order to give a resultant effect of such disposal of appeal. As the refund has not been granted, the present writ petition has been filed.

3. On 2nd February, 2026, when the matter was taken up, on the submission of the learned counsel for the petitioner that the appeal preferred against the assessment order being allowed and the additions to income being deleted, the petitioner is entitled to not only refund under Section 240 of the IT Act but also interest thereon in terms of Section 244A of the IT Act, the learned Junior Stading Counsel sought for accommodation to obtain instruction.

4. During the course of hearing, a copy of the Rectification Order dated 11th February, 2026 passed under Section 154 read with Section 251 of the IT Act pertaining to the Assessment Year, 2009-10 by the DCIT, Circle 1(1), Cuttack is furnished by the learned Senior Standing Counsel appearing along with learned Junior Standing Counsel for the Department-opposite parties, which is also handed over to the learned counsel for the petitioner.

5. Heard learned counsel appearing for the petitioner and learned Senior Standing Counsel appearing for the Department-opposite parties.

6. Considered the submissions made by the learned counsel for the parties and upon perusing the copy of the Rectification Order dated 11th February, 2026, it is perceived that the authorities having taken steps to release the amount of refund along with interest thereof. The relief claimed in the writ petition seems to have been meted out

to the petitioner. Therefore, this Court feels that no purpose would be subserved in keeping the matter pending, save and except directing the authority concerned to release the amount of refund along with interest computed till the date of actual payment to the petitioner within a period of two weeks from date.

7. In view of the above, the writ petition stands disposed of. As a result of disposal of the writ petition, pending Interlocutory Application (s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant

Signature Not Verified
Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 13-Feb-2026 19:56:38