



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) Nos.26532 and 26534 of 2025

SGBL (India) Ltd., Bhubaneswar ***Petitioner***
(in WP(C) No.26532 of 2025)

Mr. Abhijeet Agarwal, Advocate

-versus-

Assistant Commissioner of Income ***Opposite parties***
Tax, Central Circle, Cuttack and
another

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

SGBL (India) Ltd., Bhubaneswar ***Petitioner***
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Tax, Central Circle, Cuttack and
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Mr. Avinash Kedia,
Junior Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

12.02.2026

Order No.

04. 1. The petitioner, beseeching writ of *mandamus* upon the authority to release amount of refund flowing from disposal of I.T. Appeal bearing No.0688/2016-17 *vide* order dated 15.06.2018 and I.T. Appeal No.0690/2016-17 *vide* order dated 15.06.2018 by the



Commissioner of Income Tax (Appeals)-2, Bhubaneswar, filed the writ petitions being W.P.(C) No.26532 of 2025 and W.P.(C) No.26534 of 2025, invoking provisions of Articles 226 and 227 of the Constitution of India.

2. Shri Abhijeet Agarwal, learned Advocate for the petitioner submitted that the assessment orders dated 28.12.2016 and dated 28.12.2016 pertaining to assessment years 2009-10 and 2010-11 respectively, being assailed in appeals *vide* I.T. Appeal Nos. 0690/2016-17 and 0688/2016-17, the same came to be disposed of on 15.06.2018 and 15.06.2018 respectively, wherein the additions to income disclosed in the return as made by the Assessing Officer were deleted. It is submitted that the authority concerned is, therefore, required to comply with Section 240 read Section 244A of the I.T. Act granting refund along with interest thereon in order to give effect to appellate orders.

3. On 18.12.2025, at the request of learned Senior Standing Counsel, the matter stood adjourned for placing on record instructions. Accordingly, instruction as supplied to the Senior Standing Counsel for Income Tax Department is furnished to the Court on 02.02.2026, a copy whereof was also served on Mr. Abhisek Agarwal, learned counsel for the petitioner. Today, when the matter is taken up, Shri Abhijeet Agarwal learned counsel for the petitioner submitted that after undertaking calculation, orders under Sections 251 and 154 of the I.T. Act have been passed pertaining to assessment years 2009-10, 2010-11, 2011-12 and 2012-13 and it is stated that the refunds are yet to be released.

4. In course of hearing, the learned counsel for the petitioner conceded to the submission of learned Mr. Subash Chandra Mohanty, learned Senior Standing Counsel, along with



Mr. Avinash Kedia, learned Junior Standing Counsel for the Income Tax Department that the authority concerned has released certain funds in the meantime and the balance refundable amount would be released in due course along with interest as due and admissible till the date of actual payment in terms of provisions contained in Section 240 read with Section 244A of the I.T. Act.

5. Faced with such conceded position, this Court does not feel it prudent to keep the matter pending. It is, therefore, directed that the authority concerned shall disburse the balance amount of the refundable amount along with interest to be calculated till date of actual payment as aforesaid within a period of four weeks from date.

6. With the aforesaid observations, both the writ petitions bearing W.P.(C) Nos.26532 of 2025 and 26534 of 2025 stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini

Signature Not
Verified

Digitally Signed
Signed by: ASWINI KUMAR
SETHY
Designation: Personal
Assistant (Secretary-in-charge)
Reason: Authentication
Location: ORISSA HIGH
COURT, CUTTACK
Date: 17-Feb-2026 11:20:43