



IN THE HIGH COURT OF ORISSA AT CUTTACK

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

M/s. Orissa Stevedores Ltd.

....

Petitioner

Mr. Jagabandhu Sahoo, Senior Advocate
assisted by Ms. Kajal Sahoo, Advocate

-versus-

Deputy Commissioner of Income

....

Opposite Parties

Tax Circle 1(1), Cuttack and others

Mr. Avinash Kedia, Junior Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

18.05.2026

Order No.

01.

- 1.** Assailing the order dated 11th December, 2025 *vide* Annexure-3 passed by the Deputy Commissioner of Income Tax (DCIT), Circle 1(1), Cuttack, whereby the order dated 22nd August, 2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi under Section 250 of the Income Tax Act, 1961 (for short, "the IT Act") pertaining to the assessment year 2009-10 was sought to be given effect to, the petitioner has approached this Court by way of filing this writ petition invoking provisions of Articles 226 and 227 of the Constitution of India.
- 2.** Learned Senior Advocate appearing for the petitioner submitted that challenging the assessment order dated 30th March, 2015 *vide* Annexure-1 raising a demand of Rs.6,26,76,150/- pertaining to the assessment year 2009-10, the petitioner filed an appeal before the Commissioner of Income Tax (Appeal)-



opposite party no.2, which was disposed of by the National Faceless Appeal Centre, New Delhi *vide* order dated 22nd August, 2025. In order to give the effect to the order of the appellate authority, re-computation was undertaken by the Assessing Officer and an order was passed under Section 250 of the IT Act by the DCIT, Circle 1(1), Cuttack by determining refundable amount to the tune of Rs.2,24,58,935/-.

- 2.1. Being aggrieved thereby, the petitioner filed an application dated 13th February, 2026 for rectification under Section 154 of the IT Act requesting the authority concerned to consider the actual relief allowed by the Commissioner of Income Tax (Appeal).
- 2.2. It is submitted that since the same was pending consideration, this writ petition was filed on 5th March, 2026. During pendency of the writ petition, the DCIT, Circle 1(1), Cuttack has passed an order under Section 250 of the IT Act giving effect to the appellate order on 4th May, 2026 by re-computing the net amount refundable at Rs.4,97,13,903/-.
3. On 19th March, 2026, when the matter was taken up, on the request made by the learned Junior Standing Counsel who appeared for the Department-opposite parties, this matter got adjourned for obtaining instruction.
4. Today, when the matter was taken up, learned Junior Standing Counsel appearing for the Department furnishes a copy of the instruction in Court today, serving copy thereof on the learned Senior Advocate appearing for the petitioner, which is taken on record. The said instruction reads as under:-



“In this case, order giving effect to CIT (A)’s order was passed manually on 04.05.2026, resulting in refund of Rs.4,97,13,903/-. The CPC portal system due to technical error is not fetching TDS details and amount. As a result further proceeding is Not possible due to CPC portal error. In view of the above an Incident (Ticket) Number-3359003 dated 08.05.2026 was raised in ITBA helpdesk. That incident is yet to be resolved from the CPC, Bangalore.

When the incident/Ticket is resolved, then only refund can be generated.”

5. Heard learned Senior Advocate appearing for the petitioner and learned Junior Standing Counsel appearing for the Department-opposite parties.
6. In view of the aforesaid instructions as the refundable amount has been re-computed by the DCIT, Circle 1(1), Cuttack in order to give effect to the order passed in appeal dated 22nd August, 2025 under Section 250 of the IT Act, and the process has been activated for refund the amount recomputed, there remains nothing for adjudication in the matter. Accordingly, the writ petition stands disposed of.
7. As a result of disposal of the writ petition, all pending Interlocutory Application (s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Signature Not Verified

Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: SENIOR STENOGRAPHER
Reason: Authentication MRS/Laxmikant
Location: High Court of Orissa, Cuttack
Date: 19-May-2026 16:59:30

