HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE NINTH DAY OF JANUARY
TWO THOUSAND AND TWENTY THREE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE UJJAL BHUYAN
AND
THE HONOURABLE SRI JUSTICE N.TUKARAMJI

WRIT PETITION NO: 39496 OF 2022

Between:

M/s. Sahrudaya Health Care Private Limited, Plot No. 5 to 11, Survey No.78, Patrika Nagar, Madhapur, Hyderabad- 500081, Telangana, Rep. by its Managing Director Sri. Anil Krishna Gundala, S/o Sri. Hanuman Reddy Gundala, aged about 45years.

...PETITIONER

AND

1. The Director of Income Tax (CPC- TR), Central Processing Centre, Income Tax Department, Bengaluru -560500, Karnataka.
2. The Principal Commissioner of Income Tax-1, 7th Floor, I.T.Towers, A.C.Guards, Hyderabad-500004
3. The Additional Commissioner of Income Tax- Range 3, 7th Floor, Signature Towers, Kondapur Road, Hyderabad -500084, T.S.
4. The Deputy Commissioner of Income Tax, Circle 3(1), Room No.714, 7th Floor, Signature Towers, Kondapur Road, Hyderabad -500084, T.S

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that (i) the action of the 1st Respondent in adjusting the refund of Rs.6,14,54,400 due to the Petitioner for assessment year 2021-22 against the alleged demands outstanding for assessment years 2014-15 and 2017-18 as being illegal, arbitrary and against the provisions of the Act, CBDT Circular and their own order granting stay and set aside the same, and consequently direct the Respondents to forthwith issue refund of Rs.6,14,54,400 to the Petitioner along with interest and (ii) the action of the 1st Respondent

withholding refund of Rs.12,43,04,410 due to the Petitioner for assessment year 2020-21 for being adjusted against the taxes allegedly due for assessment years 2014-15 and 2018-19 as being illegal, arbitrary and against the provisions of the Act, CBDT Circular and their own order granting stay, and consequently direct the 1st Respondent to forthwith refund the amount of Rs.12,43,04,410.00 to the Petitioner along with interest.

IA NO: 1 OF 2022

Petition under Order 39 Rule 1 & 2 of Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to restrain the Respondents from adjusting the refund of Rs. 12,43,04,410.00 due to the Petitioner for assessment year 2020-21 against the taxes allegedly due for assessment years 2014-15 and 2018-19 which are either paid or appearing erroneously or stayed by the Revenue.

Counsel for the Petitioner : SRI. A V RAGHU RAM

Counsel for the Respondents : Ms. SAPNA REDDY REP FOR
SRI. J V PRASAD (SC FOR INCOME TAX)

The Court made the following : ORDER

THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HON'BLE SRI JUSTICE N.TUKARAMJI

W.P.No.39496 of 2022

ORDER: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

Heard Mr. A.V.Raghu Ram, learned counsel for the petitioner and Ms. Sapna Reddy, learned counsel representing Mr. J.V.Prasad, learned Standing Counsel, Income Tax Department for the respondents.

2. This petition has been filed under Article 226 of the Constitution of India praying for the following reliefs:

> (i) the action of the 1st respondent in adjusting the refund of Rs.6,14,54,400.00 due to the petitioner for assessment year 2021-22 against the alleged demands outstanding for assessment years 2014-15 and 2017-18 as being illegal, arbitrary and against the provisions of the Act, CBDT Circular and their own order granting stay and set aside the same and consequently, direct the respondents to forthwith issue refund of Rs.6,14,54,400.00 to the petitioner along with interest; and
>
> (ii) the action of the 1st respondent withholding refund of Rs.12,43,04,410.00 due to the petitioner for assessment year 2020-21 for being adjusted against the taxes allegedly due for assessment years 2014-15 and 2018-19 as being illegal, arbitrary and against the provisions of the Act, CBDT Circular

and their own order granting stay and consequently direct the 1st respondent to forthwith refund the amount of Rs.12,43,04,410.00 to the petitioner along with interest and pass such other order (s) as the Hon'ble Court deems fit and proper in the interest of justice.

3. Learned counsel for the petitioner submits on instructions that petitioner wants to withdraw the writ petition with leave to approach the respondents for rectification of error in the interest calculation.

4. In view of above, Writ Petition is dismissed on withdrawal with liberty as prayed for. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-P.CH.NAGABHUSHAMBA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,
1. One CC to SRI. A V RAGHU RAM, Advocate [OPUC]
2. One CC to SRI. J V PRASAD (SC FOR INCOME TAX) [OPUC]
3. Two CD Copies

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BS
BSK

HIGH COURT

DATED:09/01/2023



ORDER

WP.No.39496 of 2022

DISMISSING THE WRIT PETITION

AS WITHDRAWN

WITHOUT COSTS

5 Copies

BSK 16-1-23.