

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W. P. (T) No. 2027 of 2018

M/s. Jharkhand Bijli Vitran Nigam Limited Petitioner

Versus

Union of India & Ors. Respondents

**CORAM : Hon'ble Mr. Justice Aparesh Kumar Singh
Hon'ble Mrs. Justice Anubha Rawat Choudhary**

For the Petitioner : Mr. N. K. Pasari, Advocate

For the Income Tax Dept.: Mr. Rahul Lamba, Advocate

08/20.07.2020

During the course of submissions today, learned counsel for the petitioner Mr. N.K.Pasari has placed on record a circular dated 10th July, 2020 issued by the Department of Revenue, Central Board of Direct Taxes under Section 119 of the Income Tax Act, 1961. As per the petitioner, the claim for refund is not belated in view of the circular. Let circular be taken on record. The plea raised by the writ petitioner for refund of TDS to the tune of Rs. 14.95 Crore deposited in March, 2009, has been opposed on the part of the Revenue on the ground of limitation. Therefore, the import of this circular issued only 10 days back by the Central Board of Direct Taxes may have some relevance to the case of the parties.

Learned counsel for the Revenue would seek instruction on this and if necessary, file supplementary affidavit. There are other issues, such as, whether the returns filed by the petitioner refers to the deduction of this amount as TDS in the name of their contractors/sub-contractors and whether the contractor/sub-contractors have availed of its credit in their tax returns. Learned counsel for the parties should come prepared on these aspects also on the next date.

Let the matter be listed on 19th August, 2020, so that petitioner, if necessary, file rejoinder thereto in the meantime.

Written notes of argument, circular and judgments, on which parties seek to rely should be furnished through e-mail at least 2 days before and hard copy at least 72 hours through the Court Master.

(Aparesh Kumar Singh, J)

(Anubha Rawat Choudhary, J.)