

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 92 of 2024

Ashoka Smokeless Coal Industries Pvt. Ltd. through its Director Jayant Kumar Jaiswal, aged about 56 years, son of late Ashok Kumar Jaiswal, resident of 23 East Jail Road, P.O. and P.S. Lalpur, District Ranchi having its registered office at 402, Sri Krishna Mathura Tower, 3rd Floor, Circular Road, P.O. and P.S. Lalpur, District Ranchi

... Petitioner

Versus

1. Central Coalfields Ltd., through Chairman-cum-Managing Director, having office at Darbhanga House, Ranchi, P.O. G.P.O., P.S. Kotwali, District Ranchi
2. Director (Finance), Central Coalfields Ltd having its office at Darbhanga House, P.O. G.P.O., P.S. Kotwali, District Ranchi
3. General Manager (S&M), Central Coalfields Ltd having its office at Darbhanga House, P.O. G.P.O., P.S. Kotwali, District Ranchi
4. Union of India through Principal Chief Commissioner of Income Tax (TDS) having office at Central Revenue Building, 5A Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi
5. Joint Commissioner of Income Tax (TDS) having office at Central Revenue Building, 5A Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi
6. TDS Range, Ranchi having office at Central Revenue Building, 5A Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi
7. Assistant Commissioner of Income Tax (TDS), having office at Central Revenue Building, 5A Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi

... Respondents

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ARUN KUMAR RAI**

For the Petitioner : Mr. Rajendra Krishna, Advocate

For the Res. Nos. 1-3 : Mr. Biren Poddar, Sr. Advocate

Mr. Piyush Poddar, Advocate

Ms. Diksha Dwevedi, Advocate

For the Res. Nos. 4-7 : Mr. Kumar Vaibhav, Sr. SC

Mr. Anurag Vijay, Jr. S.C.

Mr. Om Prakash, Advocate

Mr. Durgesh Agrawal, Advocate

Order No. 04/Dated 02nd August, 2024

1. The instant writ petition has been filed for the following reliefs:

"(i) For issuance of an appropriate writ(s)/order(s)/direction(s) or a writ in nature of mandamus commanding upon the respondents to refund a sum of Rs. 79,76,606.83 which has been unlawfully

realized from the petitioner in the guise of Tax Collected at Source (TCS).

(ii) For issuance of an appropriate writ(s)/order(s)/direction(s) or a writ in nature of mandamus commanding upon the respondents to pay the interest at the rate of 18% per annum on the amount of Rs. 79,76,606.83 from the date of such money being realized from the petitioner till the date of refund."

2. Learned counsel for the petitioner vehemently contends that the matter is squarely covered by the judgment of this Court in the case of *Adhunik Power and Natural Resources Ltd. v. Central Coalfields Ltd.* passed in *W.P. (T) No. 2023 of 2021* dated *05th October, 2023*, hence, this matter may be disposed of in the light of the said judgment.
3. Learned Senior Counsel appearing for the respondents-CCL contends that since the amount has not been mentioned specifically in the application itself, it will cause difficulty in ascertaining the refund.
4. Since the principles of law and the terms & conditions have already been decided by this Court in the case of *Adhunik Power and Natural Resources Ltd. v. Central Coalfields Ltd.* passed in *W.P. (T) No. 2023 of 2021* dated *05th October, 2023*, this writ petition is also disposed of in the light of the said judgment.

(Sujit Narayan Prasad, A.C.J.)

(Arun Kumar Rai, J.)

Umesh/-