

**IN THE HIGH COURT OF JUDICATURE AT HYDERABAD FOR THE STATE OF  
TELANGANA**

**W.P No.5720 OF 2023**

**Between**

Smt.Darshana Rajesh Kadakia, W/o Rajesh Kadakia,  
R/o 5-2-223, Gokul, 3rd Floor, Opp: Andhra Bank,  
Distillery Road, Hyderabad-500003, Telangana

... Petitioner

AND

1. The Commissioner of Income-tax-1  
IT Towers, AC Guards,  
Masab Tank, Hyderabad - 500 004.
2. The Additional Commissioner of Income-tax  
Range-6, IT Towers, AC Guards,  
Masab Tank, Hyderabad - 500 004.
3. The Income Tax Officer, Ward 10(1),  
5th Floor, A-Block, IT Towers, AC Guards,  
Masab Tank, Hyderabad - 500 004, Telangana.

... Respondents

**COUNTER AFFIDAVIT FILED ON BEHALF OF THE RESPONDENTS**

I, S.Shyamala Rani, W/o S.Murali Krishna, aged about 54 years R/o Income-tax Quarters, Banjara Hills, Hyderabad do hereby solemnly affirm and sincerely state on oath as follows:

1. I am the Deponent herein. I am working as Income-Tax-Officer, Ward-10(1), Hyderabad. The petitioner is a Non-Resident Indian, hence the jurisdiction over the case vests with the DDIT (International Taxation)-1, Hyderabad. Accordingly, the PAN and writ petition was transferred to the DDIT (International Taxation)-1, Hyderabad. However, the same was returned stating that the DDIT (International Taxation)-1, Hyderabad is not the respondent as

  
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**T. Brinivasa Rao**  
आयकर अधिकारी  
INCOME TAX OFFICER  
वार्ड-6(1), हैदराबाद

  
**एस श्यामला रानी**  
**S. SHYAMALA RANI**  
आयकर अधिकारी  
INCOME TAX OFFICER  
वार्ड-10(1), हैदराबाद  
Ward-10(1), Hyderabad.

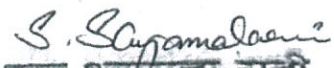
mentioned in the writ petition. Therefore, I am deposing to this affidavit on behalf of the above Respondents since the PAN is lying with me. I am fully acquainted with the facts deposed hereunder. I have gone through the contents of the affidavit filed in support of the writ petition and deny such of those averments which are not specifically admitted herein by me.

2. The contentions of the petitioner are misconceived, devoid of merit and therefore, deserve to be quashed both on facts and in law on the following grounds:

3. **Brief facts of the case:**

(I) The petitioner Smt. Darshana Rajesh Kadakia, PAN:AQNPD0325L filed through online Return of Income for Assessment Year 2020-21 on 16.10.2020 declaring total income of Rs.1,52,08,150/- and claimed refund of Rs.45,53,210/-. The return was processed u/s.143(1) of the Income-tax Act on 09.01.2021 by Centralized Processing Center(CPC), Bangalore determining a refund of Rs.47,25,500/-. But the refund arrived vide Intimation u/s.143(1) dated 09.01.2021 could not be credited to the bank account of the petitioner due to failure of PAN bank account - IFSC linkage. The petitioner filed a grievance petition dated 30.11.2022 with Centralized Processing Center, Bangalore. In response, the Centralized Processing Center resolved the grievance stating that *"the taxpayer is now requested to validate/re-validate the correct bank account to which the refund is required to be credited successfully in the e-filing portal and nominate the same for receipt of refund so as to enable Centralized Processing Center to issue the refund"*. However, the petitioner could not raise request for refund re-issue as the relevant Assessment Year 2020-21 was not reflected in Income-tax Portal. Therefore, the petitioner filed a letter before the Respondent-3 on 10.01.2023 requesting to update the bank account and issue refund. Accordingly, the bank account of the petitioner was updated in

  
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Income Tax Business Application (ITBA) portal. As the rights for Assessment Year 2020-21 are with the Centralized Processing Center, Bangalore, the validation of bank account was informed to the Centralized Processing Center, Bangalore for issue of refund vide email dated 03.01.2023. In the meanwhile, the petitioner filed Writ Petition on 23.02.2023 before the Hon'ble High Court of Judicature at Hyderabad.

(II) In response, the Director of Income-tax, Centralized Processing Center, Bangalore vide email dated 03.02.2023 communicated that *"For Asst. Year 2020-21, refund of Rs.47,25,500/- is on hold as Bank account provided by the AO through ITBA portal is invalid due to 'PAN-Bank account-IFSC linkage failed'. There is no other valid bank account available to release the refund. The petitioner may be requested to verify whether name as per PAN and bank account are exactly matching and also ensure that PAN is linked with bank account. Further, IFSC code of the bank should be correctly entered. After ensuring all these facts, the taxpayer is required to validate the bank account on e-filing portal, post which Centralized Processing Center will release the refund to said bank account"*. Accordingly, the matter was informed to the petitioner vide letter dated 02.03.2023 by the Respondent-3. Subsequently, the petitioner revalidated with new Bank Account No.00421010002158 and IFSC Code: HDFC0000042. Later the Director of Income-tax, Centralized Processing Center, Bangalore informed that *"For the AY 2020-21, refund of Rs.47,25,500/- was released from Centralized Processing Center on 24.04.2023 to the bank account mentioned and the file has to pass through TIN 2.0 and refund banker, it will take around one week for the refund to get credited to petitioner's bank account"*. Hence, the present Writ Petition is filed.

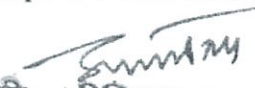
  
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4. In reply to the averments made in Para 1 and 2 of the writ petition, it is humbly submitted that the rights for processing of Return of Income and release of consequent refund for Assessment Year 2020-21 vests with Centralized Processing Center, Bangalore. Though the rights vest with Centralized Processing Center, Bangalore, the Respondent-3 has updated the bank account of the petitioner and communicated to the Centralized Processing Center, Bangalore. Further, the messages received from the Centralized Processing Center, Bangalore were communicated to the petitioner from time to time.

5. In reply to the averments made in Para 3 of the writ petition, it is humbly submitted that the petitioner as a Non-resident Indian had purchased Flat situated at Mumbai for Rs.58,00,000/- and sold the same during 2019 for a sale consideration of Rs.3,15,00,000/- and arrived capital gains at Rs.1,52,08,151/-. Accordingly, the petitioner filed Return of Income u/s.139(1) of the Income-tax Act on 16.10.2020 declaring total income of Rs.1,52,08,150/- and claimed refund of Rs.45,53,210/-.

6. In reply to the averments made in Para 4 of the writ petition, it is humbly submitted that the Return was processed u/s.143(1) of the Act by Centralized Processing Center, Bangalore and determined the refund at Rs.47,25,500/- on 09.01.2021 but the refund could not be credited to the bank account of the petitioner since the Bank account was not validated successfully by petitioner in the e-filing portal. Subsequently, the petitioner filed a grievance petition through on-line to the Centralized Processing Center, Bangalore on 30.11.2022. The grievance petition was resolved requesting the petitioner to validate/re-validate the correct bank account to which the refund is required to be credited successfully in the e-filing portal and nominate the same for receipt of refund so as to enable Centralized Processing Center to issue the refund.

  
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मार्च-10/11

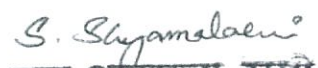
7. In reply to the averments made in Para 5 and 6 of the writ petitions, it is humbly submitted that the petitioner could not raise request for refund re-issue as the relevant A.Y. 2020-21 was not reflected in Income-tax Portal. Therefore, the petitioner filed a letter before the Respondent-3 on 10.01.2023 requesting to update the bank account and issue refund. Accordingly, the bank account of the petitioner was updated in ITBA portal. As the Respondent-3 has no rights for issue of refund pertaining to the Assessment Year 2020-21, the validation of bank account of the petitioner was informed to the Centralized Processing Center, Bangalore vide email dated 03.01.2023.

8. In reply to the averments made in Para 7 and 8 of the writ petition, it is humbly submitted that as mentioned above every effort has been made by the Centralized Processing Center, Bangalore and Respondent-3 from time to time to release refund to the petitioner.

9. In reply to the averments made in Para 9 and 10 of the writ petition, it is humbly submitted that after revalidating the new Bank A/c No.00421010002158 with IFSC Code:HDFC0000042, the Director of Income-tax, Centralized Processing Center, Bangalore informed that *"For the AY 2020-21, refund of Rs.47,25,500/- was released from Centralized Processing Center on 24.04.2023 to the bank account mentioned and the file has to pass through TIN 2.0 and refund banker, it will take around one week for the refund to get credited to petitioner's bank account"*. Further, as verified from the National Securities Depository Ltd.(NSDL) Portal, the present status of the refund is as under:

*"Your refund has been processed by the Refund Banker (SBI) and sent to your nominated bank account with Unique Transaction Reference Number (UTRN) SBIN223114385957. However, if the refund amount is not credited to your nominated bank account, please contact your bank*

  
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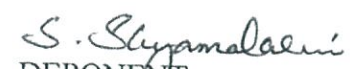
branch referring above UTRN to rectify the error.” Hence, the petitioner upon non-receipt of refund amount into her nominated bank account has to contact the respective bank branch referring UTRN. Copy of the screen shot is enclosed for kind reference. In view of the constant efforts made by the Centralized Processing Center, Bangalore and Respondent-3 to release refund to the petitioner, it is humbly submitted that assessee’s recourse to writ petition is premature. The petitioner may be requested to check with bank authorities whether the issue is resolved, if not the same may be informed to the Centralized Processing Center, Bangalore for necessary action.

In view of the above, it is prayed that the Hon’ble Court may be pleased to dismiss the above writ petition in the interest of justice and pass such other order or orders as this Hon’ble Court may deem fit and proper in the circumstances of the case.

Sworn and signed before me on this  
the day of August 2023  
at Hyderabad.

ATTESTOR

  
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**VERIFICATION**

I, S.Shyamala Rani W/o. S.Murali Krishna aged about 54 years, Occ: Government Service, R/o Hyderabad, 3rd Respondent herein, do hereby solemnly state that the above Para No. 1 to 9 are true and correct and based on the records and I have not suppressed any material facts.

Hence verified on this the                      day of August 2023 at Hyderabad.

ATTESTOR

  
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## Status of Income Tax Refund

PAN

AQNPD0325L

Assessment Year

2020-21

### Status

Your refund has been processed by the Refund Banker (SBI) and sent to your nominated bank account with Unique Transaction Reference Number (UTRN) SBIN223114385957. However if the refund amount is not credited to your nominated bank account, please contact your bank branch referring above UTRN to rectify the error.





Copy to Sri peri prabhakara  
Advocate Rao

USR No-74373/2

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TELANGANA

W.P.No. 5720 of 2023

**COUNTER AFFIDAVIT FILED**  
**ON BEHALF OF THE**  
**RESPONDENTS**

Filed on:

Filed by:

**J V PRASAD (7985)**

Sr. Standing Counsel for Income Tax  
Department

**BOKARO SAPNA REDDY (15048)**

Jr. Standing Counsel for Income Tax  
Department

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