



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No. 12162 of 2026
[CNR No. ODHC010282472026]

Paradip Port Trust Authority, ...
Jagatsinghpur

Petitioner

Mr. R.V. Eswar,
Senior Advocate,
assisted by
Ms. Ananya Rath, Advocate
& Mr. Arnab Mishra, Advocate

-Versus-

Union of India & Others

... Opposite Parties

Mr. Satyanarayan Pattanaik,
Central Govt. Counsel
Along with Mr. P.K. Parhi,
learned Deputy Solicitor General of India
(for opposite party No.1)
Mr. Subash Chandra Mohanty,
Sr. Standing Counsel for Income Tax Department
(Opposite Party Nos.2 & 3)

CORAM:

THE HON'BLE MR. JUSTICE MANASH RANJAN PATHAK

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

21.08.2026

Order No.

- 03. 1.** It is submitted by Mr. R.V. Eswar, learned Senior Advocate appearing for the petitioner that due to the delayed in grant of exemption certificate, revised return(s) could be filed by the assessee after the intervention of this Court by condoning the delay under Section 119 of the Income Tax Act, 1961. It is alleged that, though based on such returns,



refund was granted, the petitioner was not allowed interest under Section 244A of the Income Tax Act, 1961 pertaining to Assessment Years 2003-04, 2004-05 and 2005-06.

- 1.1.** It is submitted that flimsy reason has been assigned by the authority concerned while refusing to entertain petition under Section 154 with respect to claim of interest under Section 244A, though the revised returns have been accepted and effect thereto has been given. It is vehemently contended that reliance on CBDT Circular No.F.312/22/2015-OT, dated 09.06.2015 to deny interest to the petitioner is wholly misplaced inasmuch as delay in raising claiming by way of revised returns cannot be attributed to the petitioner.
- 2.** Mr. Prasanna Kumar Parhi, learned Deputy Solicitor General of India and Mr. Subash Chandra Mohanty, learned Senior Standing Counsel for the Income Tax Department sought for accommodation of four weeks' to obtain instruction and, if necessary would file counter affidavits in this matter.
- 3.** Perusal of the record reveals that an order under Section 260 of the Income Tax Act was been passed on 10.10.2022 by the Deputy Commissioner of Income Tax, Circle-1(1), Kataka, determining refundable amount to the tune of Rs.2,93,87,370/- pertaining to the Assessment Years 2003-04, 2004-05 and 2005-06 by taking into consideration exemption under Section 11 claimed by the petitioner. However, non-allowance of interest under Section 244A and refusal to entertain petition under Section 154 for



rectification of such order in order to grant interest brought the petitioner to file the writ petition. Let the counter, if any, be filed within four weeks as undertaken and two weeks' time be granted to the petitioner for filing of rejoinder, if circumstances so warrant.

4. List this matter on 16th October, 2026.

(Manash Ranjan Pathak)
Judge

(Murahari Sri Raman)
Judge

Narayan

Signature Not Verified

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Reason: Authentication
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