

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

**TUESDAY, THE SEVENTEENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION Nos: 28368, 28323 and 28325 of 2025

WRIT PETITION NO: 28368 OF 2025

Between:

Tata Teleservices Limited, Having TAN:HYDT00554B Plot No. 1 to 5, Gyan Peeth, Hardware Park, raviryal, Ranga Reddy, Telangana, 500005

Rep. by its Authorized Signatory Mr. Sanjeev Mehra, S/o. Dwarka Nath Mehra, General Manager - Tax Management and Compliance Aged about 53 years, having its registered office at Jeevan Bharti Tower - I, 10th Floor, 124 Connaught Circus, New Delhi - 110001

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, (TDS), Circle 2(1), Income Tax Towers, A.C. Guards, Masab Tank, Hyderabad, Telangana 500004
2. The Commissioner of Income Tax TDS, Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana - 500004
3. Centralized Processing Centre, 1st Floor, Prestige Alpha No 48/1 48/2, Beratenagarahara Begur, Hosur Rd, Uttarahalli Hobli, Bengaluru, Karnataka 560100
4. The Assistant Commissioner of Income tax, Circle 25(1), Central Revenue Building, I.P. Estate, New Delhi - 110002

...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 issue a Writ in the nature of Mandamus or any other appropriate writ, order or direction under Article 226 and/or Article 227 of the Constitution of India, to direct the Respondents to pass the correct and necessary appeal effect orders in quantum and penalty proceedings in accordance with law and issue the

quantum refund due to the Petitioner for A.Y. 2007-08, comprising of Rs. 85,72,484/- along with up-to-date statutory interest amounting to Rs. 76,63,194/-, in a time bound manner and also issue the penalty refund of Rs. 53,29,289/- along with up-to-date statutory interest amounting to Rs. 41,70,169/-, in a time bound manner and to pass such other order or orders including costs of this petition in favour of the petitioner and against Respondents as this Honble court may deem fit just and proper in the circumstances of the case.

Counsel for the Petitioner: Ms. ANANYA KAPOOR, REP. SRI T.PRADYOTH

**Counsel for the Respondents: SRI RAJA SHEKAR RAO SALVAJI,
Sr. SC FOR IT, assisted by
Ms. C.ROHINI SMITHA, Jr. SC FOR IT**

WRIT PETITION NO: 28323 OF 2025

Between:

Tata Teleservices Limited, Having TAN: HYDT00554B Plot No. 1 to 5, Gyan Peeth, Hardware Park, Raviryal, Ranga Reddy, Telangana, 500005

Rep. by its Authorized Signatory Mr. Sanjeev Mehra, S/o. Dwarka Nath Mehra, General Manager Tax Management and Compliance Aged about 53 years, having its registered office at Jeevan Bharti Tower I, 10th Floor, 124 Connaught Circus, New Delhi - 110001

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax (TDS), Circle 2(1), Income Tax Towers, A.C. Guards, Masab Tank, Hyderabad, Telangana 500004.
2. The Commissioner of Income Tax (TDS), Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana 500004.
3. Centralized Processing Centre, 1st Floor, Prestige Alpha No 48/1 48/2, Beratenagarahara Begur, Hosur Rd, Uttarahalli Hobli, Bengaluru, Karnataka 560100.
4. The Assistant Commissioner of Income-Tax, Circle 25(1), Central Revenue Building, I.P. Estate, New Delhi - 110002.

...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 issue a Writ in the nature of Mandamus or any other appropriate writ, order or direction under Article 226 and/or Article 227 of the Constitution of India, to direct the Respondents to pass the correct and necessary appeal effect orders

in quantum and penalty proceedings in accordance with law and issue the quantum refund due to the Petitioner for A.Y. 2008-09, comprising of a pending principal amount of Rs. 74,44,415/- along with up-to-date statutory interest due under Section 244A and 244A(1A) of the Act amounting to Rs. 1,17,93,719 inclusive of remainder interest due against the partially refunded amount on 30/07/2025, in a time bound manner and also issue the penalty refund of Rs. 89,85,188/- along with up-to-date statutory interest amounting. to Rs. 70,30,910/- in a time bound manner and to pass such other order or orders including costs of this Petition in favour of the Petitioner and against Respondents as this Honourable Court may deem fit, just and proper in the circumstances of the case.

Counsel for the Petitioner: Ms. ANANYA KAPOOR, REP. SRI T.PRADYOTH

**Counsel for the Respondents: SRI RAJA SHEKAR RAO SALVAJI,
Sr. SC FOR IT, assisted by
Ms. C.ROHINI SMITHA, Jr. SC FOR IT**

WRIT PETITION NO: 28325 OF 2025

Between:

Tata Teleservices Limited, Having TAN: HYDT00554B Plot No. 1 to 5, Gyan Peeth, Hardware Park, Raviryal, Ranga Reddy, Telangana, 500005

Rep. by its Authorized Signatory Mr. Sanjeev Mehra, S/o. Dwarka Nath Mehra, General Manager - Tax Management and Compliance Aged about 53 years, having its registered office at Jeevan Bharti Tower - I, 10th Floor, 124 Connaught Circus, New Delhi - 110001

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax (TDS), Circle 2(1), Income Tax Towers, A.C. Guards, Masab Tank, Hyderabad, Telangana - 500004
2. The Commissioner of Income Tax TDS, Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana - 500004
3. Centralized Processing Centre, 1st Floor, Prestige Alpha No 48/1 48/2, Beratenagarahara Begur, Hosur Rd, Uttarahalli Hobli, Bengaluru, Karnataka 560100
4. The Assistant Commissioner of Income tax, Circle 25(1), Central Revenue Building, I.P. Estate, New Delhi - 110002

...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 issue a Writ in the nature of Mandamus or any other appropriate writ, order or direction under Article 226 and/or Article 227 of the Constitution of India, to direct the Respondents to pass the correct and necessary appeal effect orders in quantum and penalty proceedings in accordance with law and issue the quantum refund due to the Petitioner for A.Y. 2009-10, comprising of pending principal amount of Rs. 1,46,94,906/- along with up-to-date statutory interest due under Section 244A and 244A(1A) of the Act amounting to Rs.2,62,45,779/- inclusive of remainder interest due against the partially refunded amount on 30.07.2025, in a time bound manner and also issue the penalty refund of Rs. 2,79,28,585/- along with up-to-date statutory interest due under Section 244A and 244A(1A) of the Act amounting Rs. 2,18,54,118/-, in a time bound manner.

Counsel for the Petitioner: Ms. ANANYA KAPOOR, REP. SRI T.PRADYOTH

**Counsel for the Respondent No.1 & 2: SRI RAJA SHEKAR RAO SALVAJI,
Sr. SC FOR IT, assisted by
Ms. C.ROHINI SMITHA, Jr. SC FOR IT**

The Court made the following: COMMON ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

The Hon'ble The Chief Justice Sri Aparesh Kumar Singh

and

The Hon'ble Sri Justice G.M.Mohiuddin

Writ Petition Nos.28368, 28323 and 28325 of 2025

Dated: 17.02.2026

W.P.No.28368 of 2025

Between:

**Tata Teleservices Limited
Having TAN: HYDT00554B, Plot Nos.1 to 5,
Gyan Peeth, Hardware Park, Raviryal, Ranga Reddy,
Rep. by its Authorized Signatory Mr. Sanjeev Mehra,
General Manager - Tax Management and Compliance**

...Petitioner

and

**The Assistant Commissioner of Income Tax (TDS)
Circle 2(1), Income Tax Towers, A.C.Guards,
Masab Tank, Hyderabad, Telangana and 3 others**

...Respondents

W.P.No.28323 of 2025

**Tata Teleservices Limited
Having TAN: HYDT00554B, Plot Nos.1 to 5,
Gyan Peeth, Hardware Park, Raviryal, Ranga Reddy,
Rep. by its Authorized Signatory Mr. Sanjeev Mehra,
General Manager - Tax Management and Compliance**

...Petitioner

and

**The Assistant Commissioner of Income Tax (TDS)
Circle 2(1), Income Tax Towers, A.C.Guards,
Masab Tank, Hyderabad, Telangana and 3 others**

...Respondents

W.P.No.28325 of 2025

**Tata Teleservices Limited
Having TAN: HYDT00554B, Plot Nos.1 to 5,
Gyan Peeth, Hardware Park, Raviryal, Ranga Reddy,
Rep. by its Authorized Signatory Mr. Sanjeev Mehra,
General Manager - Tax Management and Compliance**

...Petitioner

and

**The Assistant Commissioner of Income Tax (TDS)
Circle 2(1), Income Tax Towers, A.C.Guards,
Masab Tank, Hyderabad, Telangana and 3 others**

...Respondents

Common Order:

Ms. Ananya Kapoor, learned counsel appears for Mr. T.Pradyoth, learned counsel for the petitioner.

Mr. Raja Shekar Rao Salvaji, learned Senior Standing Counsel for Income Tax Department, duly assisted by Ms. C.Rohini Smitha, learned Junior Standing Counsel, appears for respondents No.1 and 2.

2. All these three Writ Petitions relate to the claim of refund due, for the assessment years 2007-08, 2008-09 and 2009-10 respectively, on pending principal amount along with up-to-date statutory interest due under Sections 244A and 244(1A) of the Income-tax Act, 1961 (for short 'the Act') inclusive of remainder interest due against the partially refunded amount in a time bound manner and also for penalty refund along with up-to-date statutory interest to be paid in a time bound manner.

3. The prayer in all these Writ Petitions, which reflect the quantum of refunds claimed against the principal amount and penalty amount with statutory interest and further remainder interest are extracted hereunder:

W.P.No.28368 of 2025
(Assessment Year 2007-08)

Particulars	Quantum Refund	Penalty Refund	Total
Amount paid	Rs.85,72,484/-	Rs.53,29,289/-	Rs.1,39,01,773/-
Interest	Rs.76,63,194/-	Rs.41,70,169/-	Rs.1,18,33,363/-
Amount Refunded	NIL	NIL	NIL
Total Refund Due	Rs.1,62,35,678/-	Rs.94,99,458/-	Rs.2,57,35,136/-

W.P.No.28323 of 2025
(Assessment Year 2008-09)

Particulars	Quantum Refund	Penalty Refund	Total
Principal (+)	Rs.1,34,45,305/-	Rs.89,85,188/-	Rs.2,24,30,493/-
Interest (+)	Rs.1,20,33,755/-	Rs.70,30,910/-	Rs.1,90,64,665/-
Amount Refunded (-)	Rs.62,40,926/-	NIL	Rs.62,40,926/-
Total Refund Due	Rs.1,92,38,134/-	Rs.1,60,16,098/-	Rs.3,52,54,232/-

W.P.No.28325 of 2025
(Assessment Year 2009-10)

Particulars	Quantum Refund	Penalty Refund	Total
Principal (+)	Rs.3,03,54,593/-	Rs.2,79,28,585/-	Rs.5,82,83,178/-
Interest (+)	Rs.2,68,72,167/-	Rs.2,18,54,118/-	Rs.4,87,26,285/-
Amount Refunded (-)	Rs.1,62,86,074/-	NIL	Rs.1,62,86,074/-
Total Refund Due	Rs.4,09,40,686/-	Rs.4,97,82,703/-	Rs.9,07,23,389/-

4. The respondents have filed a common counter-affidavit in all these three Writ Petitions.

5. Learned Senior Standing Counsel appearing for the Income Tax Department has, at the outset, submitted that refund amounts totalling to Rs.29,13,35,299/- for the assessment years 2007-08,

2003-09, 2009-2010 and 2010-11 have been paid to the petitioner, which is also accepted by the petitioner.

6. The summaries of the pending refunds in quantum as against the principal and interest and the penalty and the refunds already allowed have been enumerated in the form of a chart furnished by the petitioner, which is extracted hereunder:

QUANTUM REFUNDS

Summary of refund already issued to the assessee				
AY	Date of receipt	Principal	Interest	Total refund issued
2007-08	30.10.2025	43,59,675	33,13,353	76,73,028
2008-09	30.07.2025	60,00,890	2,40,036	62,40,926
2009-10	30.07.2025	1,56,59,687	6,26,387	1,62,86,074
2010-11	30.07.2025	13,68,09,954	54,72,398	14,22,82,352
2008-09	25.11.2025		45,00,688	45,00,688
2009-10	25.11.2025		1,17,44,765	1,17,44,765
2010-11	25.11.2025		10,26,07,466	10,26,07,466
Total				29,13,35,299

Summary of pending refunds in Quantum			
AY	Principal (A)	Interest (B)	Total (A+B)
2007-08	42,12,809	41,91,744	84,04,554
2008-09	74,44,415	74,07,192	1,48,51,608
2009-10	1,46,94,906	1,46,21,431	2,93,16,337
Total			5,25,72,499

Summary of pending refunds in Penalty			
	Principal (C)	Interest (D)	Total (C+D)
2007-08	53,29,289	43,56,694	96,85,982
2008-09	89,85,188	73,45,391	1,63,30,579
2009-10	2,79,28,585	2,28,31,618	5,07,60,203
Total			7,67,76,765

7. Learned Senior Standing Counsel for Income Tax Department has referred to the counter-affidavit to indicate that the claim of refund is not disputed but because of technical reasons, it

could not be processed. He submits that respondent No.4-Assistant Commissioner Income Tax, Circle 25(1), Central Revenue Building, I.P.Estate, New Delhi, would be the competent officer to process the balance refund being claimed by the petitioner for the aforesaid assessment years. Petitioner may be directed to approach respondent No.4 with the details of the refund claim both under principal amount with interest and the penalty amount with interest as also remainder interest on certain amounts paid earlier.

8. Learned counsel for the petitioner submits that such application has already been made on 19.11.2025 before respondent No.4.

9. In the aforesaid set of facts and circumstances, it appears that the issue relates to the processing of the refund claims of past assessment years *i.e.*, 2007-08, 2008-09 and 2009-10. Therefore, the petitioner should approach respondent No.4 with all relevant details of the refund claims within a period of ten days from today. Respondent No.4 would process the claims for refund for the aforesaid assessment years in accordance with law within a reasonable period and the admissible refund be paid along with

statutory interest, if any, preferably within a period of twelve weeks from the date of receipt of a copy of this order.

10. Needless to say, the petitioner shall cooperate in the proceedings for refund claimed on any issue including the computation of interest amount as may be called upon by respondent No.4.

11. The instant Writ Petitions are, accordingly, disposed of. No costs.

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

//TRUE COPY//

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

SECTION OFFICER

To,

- 1 The Assistant Commissioner of Income Tax, (TDS), Circle 2(1), Income Tax Towers, A.C. Guards, Masab Tank, Hyderabad, Telangana 500004
- 2 The Commissioner of Income Tax TDS, Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana - 500004
- 3 The Centralized Processing Centre, 1st Floor, Prestige Alpha No 48/1 48/2, Beratenagarahara Begur, Hosur Rd, Uttarahalli Hobli, Bengaluru, Karnataka 560100
- 4 The Assistant Commissioner of Income tax, Circle 25(1), Central Revenue Building, I.P. Estate, New Delhi - 110002.
- 5 One CC to SRI T.PRADYOTH, Advocate [OPUC]
- 6 One CC to Ms. C.ROHINI SMITHA, Jr. SC FOR IT [OPUC]
- 7 One CC to SRI RAJA SHEKAR RAO SALVAJI, Sr. SC FOR IT [OPUC]
- 8 Two CD Copies

BSR
BS
PMG.

HIGH COURT

DATED: 17/02/2026

COMMON ORDER

WP.Nos.28368, 28323 and 28325 of 2025

**DISPOSING OF ALL THE WRIT PETITIONS,
WITHOUT COSTS**

⑩ PMA
72/3/26

