

**(2024) 08 JH CK 0004**

**Jharkhand High Court**

**Case No:** Writ Petition (T) No. 4281 Of 2024

M/s Goyal Udhyog

APPELLANT

Vs

Central Coalfields Limited

RESPONDENT

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**Date of Decision:** Aug. 1, 2024

**Hon'ble Judges:** Sujit Narayan Prasad, J; Arun Kumar Rai, J

**Bench:** Division Bench

**Advocate:** Nitin Kr. Pasari, Sidhi Jalan, Amit Kumar Das, Kumar Vaibhav, Anurag Vijay,  
Omprakash, Durgesh Agrawal

**Final Decision:** Disposed Of

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**Judgement**

1. Heard the learned counsel appearing for the parties.
2. The petitioner has filed this application seeking a direction upon the respondents that the amount realized from the petitioner in the guise of Tax Collected at Source is neither being refunded nor being adjusted towards the future tax liability, therefore, the petitioner has approached this Court by filing the present writ petition.
3. Mr. Nitin Kumar Pasari, the 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 5th October, 2023, hence, this matter may be disposed of in the light of the said judgment.
4. Mr. Amit Kumar Das, the learned counsel appearing for the respondents-CCL contends that since the amount has not been mentioned in the application itself, it will cause difficulty in ascertaining the refund.

5. Since the principles of law and the terms and 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 5th October, 2023, this writ petition is also disposed of in the light of the said judgment.