

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (T) No. 4137 of 2024

M/S. R.S COKE INDUSTRIES (PVT.) LTD., having its registered Office NH-33 Morangi, P.O.- & P.S.: Hazaribagh, District: Hazaribagh, Jharkhand, through its Managing Director, Shri Satish Chandra Agarwal, aged about 71 years, son of Sri S.P. Agarwal, resident of Lower Boddam Bazar, K.B. Sahay Marg, Behind Harihar Kuttir, Sadar, P.O. & P.S.: Hazaribagh, District: Barkagaon, Hazaribagh (Jharkhand).

... PETITIONER

VERSUS

1. The Central Coalfields Limited, Darbhanga House, Ranchi
2. The General Manager (M&S), Central Coalfields Limited, Darbhanga House, Ranchi
3. The General Manager (Finance), Central Coalfields Limited, Darbhanga house, Ranch
4. The Principal Chief Commissioner of Income-Tax (TDS), Central Revenue Building, Main Road, Ranchi
5. The Joint Commissioner of Income Tax (TDS), TDS Range, Central Revenue Building, Main Road, Ranchi
6. The Assistant Commissioner of Income Tax (TDS), TDS Range, Central Revenue Building, Ranchi.

..... Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD

For the Petitioner:	Mr. Nitin Kumar Pasari, Advocate
	Ms. Sidhi Jalan, Advocate
For the CCL:	Mr. Amit Kumar Das, Advocate
For the ITD:	Mr. Kumar Vaibhav, Sr. S.C.
	Mr. Anurag Vijay, A.C.
	Mr. Om Prakash, A.C.

03/Dated: 19.07.2024

In this writ petition, the petitioner has sought for a direction upon the respondents to refund the amount which has been realized from the petitioner in the guise of Tax Collected at Source (TCS).

- 2) Heard Mr. Nitin Kumar Pasari, learned counsel for the petitioner, Mr. Amit Kumar Das, learned counsel appearing for the CCL and, Mr. Kumar Vaibhav, learned counsel for the Revenue.
- 3) 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.
- 4) Learned counsel for the respondents does not have any objection to the aforesaid submission.
- 5) Considering the facts and circumstances of the case, this writ petition is disposed of in terms of the judgment passed in the case of **Adhunik Power and Natural Resources Ltd. v. Central Coalfields Ltd.** in W.P. (T) No. 2023 of 2021 disposed of on 05th October, 2023.

(Dr. B.R. Sarangi, C.J.)

(Sujit Narayan Prasad, J.)

Manoj/APK