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Recently, the Hon'ble High Court of Calcutta in the case of ATR Malleable Casting (P.) Ltd vs Inspector of Central Taxes, [2024] 164 taxmann.com 78 (Calcutta) has held that so far as voluntary payment by taxpayer is concerned, it should be against an ascertainment of their liability on non-payment/short payment. In absence of such ascertainment or intimation given to assessee regarding non-payment or short payment of taxes, tax payment made during course of search could not have been stated to be voluntarily made. Facts of the case: During the course of search, the appellants made a payment of Rs. 30 Lakhs on 22nd March, 2023. The appellant sought refund of Rs.30 lakhs stating that the same is made by them under threat of arrest, coercion and undue influence on 22nd March, 2023. The appellants submitted a repres.....