IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.37438 and 37439 of 2015

M/s.General Machinery Spares Corporation
rep. by its Partner
Padma Mohan ... Petitioner in both Wps

Vs

The Assistant Commissioner of Income Tax,
Non-Corporate Circle-1
Chennai 600 034. ... Respondent in WP.37438/2015

The Assistant Commissioner of Income Tax,
Non-Corporate Ward -13 (4)
Aayakarbhavan
121 Nungambakkam High Road,
Chennai 600 034. ... Respondent in WP.37439/2015

WP.37438/2015: Writ petition has been filed under Article 226 of the Constitution of India for the issuance of writ of Mandamus to direct the respondent to consider the petitioner's representation dated 27.05.2015 and to consequently direct the respondent to give effect to the order of the learned Income Tax Appellate Tribunal B Bench, Chennai in the case of General Machinery Spares Corporation v. ITO in ITA No.1378.Mds/2014 dated 20.05.2015 and to grant refund of Rs.4,25,783/- due for the assessment year 2009-10 along with applicable interest under section 244A of the Income Tax Act, 1961.

WP.37439/2015: Writ petition has been filed under Article 226 of the Constitution of India for the issuance of writ of Mandamus to direct the respondent to consider the petitioner's representation dated 27.05.2015 and to consequently direct the respondent to grant refund of Rs.1,74,333/- due to the petitioner for the assessment years 2000-01, 2001-02 and 2004-05 to 2007-08 along with interest under section 244A of the Income Tax Act, 1961.

For Petitioner : Mr.Arun Karthik Mohan

For Respondent : Mr.T.Promod Kumar Chopda

COMMON ORDER

Mr.T.Promodkumar Chopda, learned standing counsel takes notice for the respondent. By consent, both the writ petitions are taken up for final disposal.

2. These writ petitions have been filed for issuance of a writ of mandamus, directing the respondent to consider the petitioner's representations dated 27.05.2015 and consequently direct the respondent to refund the taxes already paid by the petitioner for the assessment years 2000-01, 2001-02, 2004-05, 2005-06, 2006-07, 2007-08 and 2009-10 along with interest due thereon under Section 244A of the Income Tax Act, 1961.

3. Considering the limited extent of the prayer sought for herein, this Court, without going into the merits of the case, directs the petitioner to produce copies of all the relevant records along with a copy of this order within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to consider the petitioner's representations dated 27.05.2015 seeking refund of the taxes already by the petitioner for the assessment years in question, after verifying the back files and relevant records produced by the petitioner and pass appropriate orders on merits and in accordance with law, within a period of eight weeks thereafter.

4. Both the writ petitions are disposed of accordingly. No costs.

rk

s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

1.The Assistant Commissioner of Income Tax,
Non-Corporate Circle-1
Chennai 600 034.

2.The Assistant Commissioner of Income Tax,
Non-Corporate Ward -13 (4)
Aayakarbhavan, 121 Nungambakkam High Road,
Chennai 600 034.

+ 1 cc to Mr.T.Pramod Kumar Chopda, Advocarte SR 66563

+ 2 ccs to Mr.Arun Karthic Mohan, Advocate SR 66649

ksj(co)
prk12/1

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