IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.38032 of 2015

Anand Cine Service
rep. by its Partner
A.Manohar Prasad ... Petitioner

Vs

The Assistant Commissioner of Income Tax,
Non-Corporate Circle-20
Room No.311, III Floor,
New Block, 121 MG Road
Chennai 600 034. ... Respondent

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 grant credit for pre-paid taxes of Rs.35,22,600/- for the assessment year 2012-13 and to grant refund of the said amount along with interest due thereon under section 244a of the Income Tax Act, 1961.

For Petitioner : Mr.Arun Karthik Mohan

For Respondent : Mr.T.Promod Kumar Chopda

ORDER

Mr.T.Promodkumar Chopda, learned standing counsel takes notice for the respondent. By consent, the writ petition itself is taken up for final disposal.

2. This writ petition has been filed for issuance of a writ of mandamus, directing the respondent to refund tax of Rs.35,22,600/- already paid by the petitioner for the assessment year 2012-13 along with interest due thereon under Section 244A of the Income Tax Act, 1961.

3. According to the petitioner, the petitioner is a partnership firm, carrying on the business of leasing film equipment. For the assessment year 2012-13, the petitioner duly filed its return on 04.01.2013, admitting a loss of Rs.64,44,061/-, which was processed by the respondent. On

scrutinising the same, a notice under section 143(2) of the Act came to be issued on 07.08.2013, calling for objections if any, from the petitioner. Thereafter, an assessment order dated 09.03.2015 for the year in question came to be passed, disallowing depreciation claimed by the petitioner to the extent of Rs.34,31,905/- and accordingly, assessed the total loss at Rs.30,12,156/-. Since the petitioner had a credit of Rs.35,22,600/- as pre-paid taxes for the assessment year in question, they made several representations to the respondent for refund, which were not considered so far. Hence, the petitioner is before this Court.

4. The learned counsel for the petitioner, during the course of the argument, submitted that it would suffice, if a direction is given to the respondent to dispose of the representation of the petitioner seeking refund of pre-paid tax after verifying the back files, within a stipulated time.

5. In view of the above, this writ petition is disposed of by directing 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 latest representation of the petitioner dated 20.07.2015 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. No costs.

rk

-s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner of Income Tax,
Non-Corporate Circle-20
Room No.311, III Floor,
New Block, 121 MG Road
Chennai 600 034.

+ 1 cc to M/s.Arun Karthik Mohan, Advocate SR 66289
+ 1 cc to Mr.T.Pramodkumar Chopda, Advocate SR 65429
+ 1 cc to Mr.T.Pramodkumar Chopda, Advocate SR 66285

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