IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.21867 of 2016

S.Murugan ...Petitioner

Vs

1.The Income Tax Officer,
Corporate Ward 17(2),
Aayakar Bhawan,
No.121, Nungambakkam High Road,
Chennai-34.

2.The Income Tax Officer,
TDS Circle, Aayakar Bhawan,
No.121, Nungambakkam High Road,
Chennai-34. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondents to rectify and correct the wrong TDS (tax deduction at source) entry made in the petitioner's PAN namely BPYPM1436C.

For Petitioner : Mr.K.S.R.Anirudha

For Respondents : Mr.S.Rajesh

ORDER

Mr.S.Rajesh, learned Standing Counsel takes notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner seeks a direction to the respondents to rectify and correct the wrong tax deduction at source entry made in his permanent account number.

3. The petitioner is working as a driver in a private limited company in Chennai, drawing a monthly salary of Rs.15,360/-. The petitioner is an income tax assessee. The petitioner has been duly filing returns. As his income does not exceed the taxable limit as prescribed under the Income Tax Act, 1961, no tax is payable for the year 2016-17. Further, the petitioner would state that he has no other source of income nor

he received any payments requiring tax deduction at source for the assessment year 2016-17.

4. While filing the returns for the assessment year 2016-17, to the petitioner's surprise, he found an entry totally unconnected with his permanent account number or his employer showing tax deduction at source for Rs.5,724/- and income credited at Rs.28,582/-. According to the petitioner, this error has wrongly crept in and the deductor is cited as the Superintendent-cum-District Ayurved Offficer, Balaghat. Therefore, the petitioner submitted a representation on 13.6.2016 to the second respondent to rectify the error.

5. The learned Standing Counsel for the respondents, on instructions, submits that the representation sent by the petitioner was received by the Authority concerned on 13.6.2016 itself and the same is being examined and the Authority concerned will take appropriate action on the said representation.

6. On a perusal of Form 26AS, it is evident that the deduction has been made by a person, who is totally unconnected with the petitioner's permanent account number. Therefore, if the error is inadvertent and due to certain other reasons, the second respondent should rectify the same and intimate to the petitioner.

7. Accordingly, the writ petition is disposed of with a direction to the second respondent to consider the representation of the petitioner dated 13.6.2016, examine as to how the tax deduction at source had been made and after due verification and pass appropriate orders regarding rectification within a period of three weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Officer, Corporate Ward 17(2),
Aayakar Bhawan, No.121, Nungambakkam High Road,

Chennai-34.

2.The Income Tax Officer,
TDS Circle,
Aayakar Bhawan, No.121, Nungambakkam High Road,
Chennai-34.

+1cc to M/s.S.Rajesh, Advocate Sr.36099

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srg 13/07/2016