

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED:28.7.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.26303 of 2016

Rathinam

...Petitioner

Vs.

1.The Commissioner of Income Tax,
Deivanayagam Pillai Thottam,
M.G.Road, Pondicherry-605003.

2.The Joint Commissioner of Income
Tax, Villupuram Range, Villupuram.

3.The Competent Authority & Special
District Revenue Officer (LA),
NH 68, Salem Ulundurpet Four
Lane Road Project, Salem.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing respondents 1 and 2 to consider the application in name of Form No.30 dated 26.12.2013 claiming refund of tax and refund the tax amount of Rs.2,13,349/-, which was deducted by the third respondent while awarding compensation for acquiring land from the petitioner through their proceedings dated 31.8.2009 and 17.8.2010 in Spl. DRO.Roc.286/2009(NH 68) to the petitioner herein within an appropriate time.

For Petitioner : Mr.R.Nalliappan

For Respondents 1 & 2 : Mr.J.Narayanaswamy

For Respondent-3 : Mr.R.Lakshmi Narayanan, AGP

ORDER

Mr.J.Narayanasamy, learned Standing Counsel Pleader takes notice for respondents 1 and 2. Mr.R.Lakshmi Narayanan, learned Additional Government Pleader takes notice for the third respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner seeks a direction to respondents 1 and 2 to consider his application dated 26.12.2013 for refund of tax paid to the tune of Rs.2,13,349/- deducted by the third respondent while awarding compensation for the lands acquired from the petitioner for a project of the National Highways.

3. The case of the petitioner is that he was informed that refund of tax deducted at source was ordered and the cheque was sent to the petitioner's address. It is his further case that the cheque was not received by him till date. Therefore, the petitioner seeks an appropriate direction in this regard.

4. The learned Standing Counsel appearing for respondents 1 and 2 submits that the petitioner may be directed to give a representation to the second respondent and it will be considered in accordance with law.

5. In the light of the above, the writ petition is disposed of with a direction to the petitioner to submit a representation to the second respondent along with a copy of this order and on receipt of the same, the second respondent shall verify the facts and if found that the refund has already been sanctioned and a cheque was drawn, the cheque shall be revalidated and sent to the petitioner. If, on the other hand, there are any other issues, the second respondent shall pass a speaking order within a period of eight weeks from the date of receipt of a copy of this order and communicate the same to the petitioner. No costs.

rs

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Commissioner of Income Tax, Deivanayagam Pillai Thottam,
M.G.Road, Pondicherry-605003.

2.The Joint Commissioner of Income Tax, Villupuram Range,
Villupuram.

3.The Competent Authority & Special District Revenue Officer
(LA), NH 68, Salem Ulundurpet Four Lane Road Project, Salem.

+ 1 cc to Mr.J.Narayanaswamy, Advocate Sr 42841

KR/30/8/16

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