IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.4615 to 4619 of 2016

M/s.VS&B Containers Pvt Ltd.
Rep by its Managing Director
Mr.Bijoy Paulose
Having Office at No.8, Y Block
9th Street, Anna Nagar
Chennai- 600 040. .. Petitioner in WP 4615/16

M/s.VS&B Domestic Containers Solutions Pvt Ltd.
Rep by its Managing Director
Mr.Bijoy Paulose
Having Office at No.8, Y Block
9th Street, Anna Nagar
Chennai- 600 040. .. Petitioner in all WPs except WP 4615/16

v.

The Assistant Commissioner of Income Tax
Company Circle III(4)
121, MG Road
Chennai-600 034. .. Respondent in all WPs

Writ petitons filed under Article 226 of the contitution of India to issue a writ of mandamus directing the respondent

(i) to dispose the petitoner's representations dated 16.05.2013, 25.08.2014 and 15.09.2015 and consequently to grant refund of income tax due to the petitiner for the Assessment year 2008-2009 along with the interest due thereon under section 244A of the Income tax Act, 1961 in WP No.4615/2016.

(ii) to consider the petitioner's representations dated 11.08.2014, 16.04.2015 and 09.09.2015 and to grant refund of Income Tax Rs.9,62,707/- due to the petitoner for the assessment year 2009-10, along with interest due thereon under section 244A of the Income Tax Act, 1961 in WP No.4616/2016.

(iii) to consider the representations dated 19.09.2013, 18.12.2013, 11.08.2014, 16.04.2015 and 09.09.2015 and to grant of refund of income tax paid of Rs.38,99,035/- due to the petitioner for the assessment year 2010-11 along with interest due thereon under section 244A of the Income tax Act, 1961, in WP No.4617/2016.

(iv) to consider the representations dated 11.08.2014, 16.04.2015 and 09.09.2015 and to grant of refund of Income tax paid of Rs.31,62,196/- due to the petitioner for the assessment year 2011-12 along with interest due thereon u/s.244A of the Income Tax Act, 1961, in WP No.4618/2016.

(v) to dispose the petition dated 01.04.2015 filed by the petitioner u/s.154 of the Income Tax Act 1961 and to consequently grant refund of Income Tax due to the petitioner for the Assessment year 2012-13 alongwith the interest due thereon u/s.244A of the Income tax Act 1961 in WP 4619/16.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondents : Mr.M.Swaminathan
Sr. Standing Counsel

COMMON ORDER

W.P.No.4615/2016 has been filed by the petitioner to issue a Writ of Mandamus, directing the respondent to dispose of their representations dated 16.05.2013, 25.08.2014 and 15.09.2015 and consequently to grant refund of income tax due to them for the Assessment Year 2008-09 along with the interest due thereon under section 244A of the Income Tax Act, 1961.

2. W.P.No.4616/2016 has been filed by the petitioner to issue a Writ of Mandamus, directing the respondent to dispose of their representations dated 19.09.2013, 18.12.2013, 11.08.2014, 16.04.2015 and 09.09.2015 and consequently to grant refund of income tax due to them for the Assessment Year 2009-10 along with the interest due thereon under section 244A of the Income Tax Act, 1961.

3. W.P.No.4617/2016 has been filed by the petitioner to issue a Writ of Mandamus, directing the respondent to dispose of their representations dated 11.08.2014, 16.04.2015 and 09.09.2015 and consequently to grant refund of income tax due to them for the Assessment Year 2010-11 along with the interest due thereon under section 244A of the Income Tax Act, 1961.

4. W.P.No.4618/2016 has been filed by the petitioner to issue a Writ of Mandamus, directing the respondent to dispose of their representations dated 16.04.2015 and 09.09.2015 and consequently to grant refund of income tax due to them for the Assessment Year 2011-12 along with the interest due thereon under section 244A of the Income Tax Act, 1961.

5. W.P.No.4619/2016 has been filed by the petitioner to issue a Writ of Mandamus, directing the respondent to dispose of their representation dated 01.04.2015 and consequently to grant refund of income tax due to them for the Assessment Year

2009-19 along with the interest due thereon under section 244A of the Income Tax Act, 1961.

6. Mr.M.Swaminathan, learned Senior Standing Counsel takes notice for the respondent s and submitted that the respondent may be directed to consider the petitioner's representations, within a stipulated time.

7. Having regard to the submissions made by the learned counsel on either side and also taking into consideration the limited prayer sought for in the writ petition, without expressing any opinion with regard to the merits of the case, I direct the respondent to consider the petitioner's representations and pass orders, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

With this observation, the writ petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner of Income Tax
Company Circle III(4)
121, MG Road
Chennai-600 034.

+6 ccs to M/s.Arun Karthik Mohan, Advocate, Advocate, sr.8116, 8117,8118, 8119, 8120, 8416.

W.P.Nos.4615 to 4619 of 2016

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