IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29/3/2016

C O R A M

THE HONOURABLE MR. JUSTICE M.DURAISWAMY

Writ Petition No.9344 of 2016

AGS Entertainment Private Limited
A Private Limited Company
rep. By its Director
Mr.R.Rangarajan
No.12 Shoba Building
10th Avenue
Ashok Nagar
Chennai 600 083. ... Petitioner

Vs

1. The Assistant Commissioner of Income Tax
Non-Corporate Circle 20(1)
No.121 Nungambakkam High Road
Chennai 600 034.

2. The Joint Commissioner of Income Tax
Non-Corporate Range - 20
No.121 Nungambakkam High Road
Chennai.

3. The Income Tax Ombudsman
Ministry of Finance
Department of Revenue
III Floor Nungambakkam High Road
Chennai 600 034. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus to direct the first respondent to grant refund of Rs.2,21,22,714/- for the assessment years 2010 - 11, 2011 - 12 and 2012 - 13 along with applicable interest under Section 244 A till the issue of refund cheque.

For Petitioner ... Mr.R.Sivaraman
For respondents... Mr.M.Swaminathan

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O R D E R

With the consent of the learned counsel appearing on either side, this writ petition is taken up for final disposal.

2. Heard Mr.R.Sivaraman, learned counsel for the petitioner and Mr.M.Swaminathan, learned Standing Counsel for the respondents.

3. This writ petition has been filed, praying to direct the first respondent, to grant refund of Rs.2,21,22,714/-, for the assessment years 2010 - 11, 2011 - 12 and 2012 - 13 along with applicable interest under Section 244 A of the Income Tax Act, till the issue of refund cheque.

4. When the matter is taken up for hearing, Mr.M.Swaminathan, learned Standing Counsel appearing for the respondents submitted that the first respondent had sent a letter to the third respondent stating that the refund requested by the petitioner was processed for the assessment year 2011 - 12 and refund of Rs.1,01,46,670/- was arrived at. Further, it has been stated by the first respondent that she would make the payment of the said amount on or before 25th April 2016.

5. The submission made by the learned Standing Counsel appearing for the respondents is recorded and also the letter written by the first respondent to the third respondent is also taken on record.

6. Though the third respondent had passed an order for refund of the tax for the assessment year 2011 - 12, she has not stated anything about the refund of tax for the assessment years 2010 - 11 and 2012 - 13.

7. Therefore, in these circumstances, I direct the first respondent to pass orders in the Refund Application filed by the petitioner for the assessment years 2010 - 11, 2011 - 12 and 2012 - 13, within a period of four weeks, from the date of receipt of a copy of this order.

8. With this observation and direction, this writ petition is disposed of. No costs.
mvs.

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

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commissioner of Income Tax
   Non-Corporate Circle 20(1)
   No.121 Nungambakkam High Road
   Chennai 600 034.

2. The Joint Commissioner of Income Tax
   Non-Corporate Range - 20
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   Ministry of Finance
   Department of Revenue
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   Chennai 600 034.

+ 1 cc to Mr.R.Sivaraman, Advocate, SR 19924

+ 1 cc to M/s.M.Swaminathan, Advocate, SR 19617

ad(co)
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