IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19485 of 2017

P.Meenakshi ... Petitioner

Vs

1.The Assistant Commissioner of Income Tax,
Centralized Processing Center (CPC)
Post Bag No.2,
Electronic City Post Office,
Bangalore - 560 500.

2.The Deputy Commissioner of Income Tax,
Circle -1, Kannaiah Business Centre,
Mahatma Gandhi Road, Puducherry.

3.The Joint Commissioner of Income Tax,
Puducherry Range, Kannaiah Business Centre,
Mahatma Gandhi Road,
Puducherry. ... Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of mandamus, directing the respondents to grant refund of the amount determined under Section 143(1) of the Income Tax Act, 1961 for assessment year 2012-2013 with interest under Section 244 A (1)(aa) of the Income Tax Act, 1961 from 30.06.2012, being the date of filing return to the date on which refund is granted in favour of the petitioner.

For Petitioner : Mr.M.P.Senthil Kumar

For Respondents : Mr.A.N.R.Jayaprathap
for Mr.A.P.Srinivas
Standing Counsel

O R D E R

Heard Mr.M.P.Senthil Kumar, learned counsel appearing for the petitioner and Mr.A.N.R.Jayaprathap, learned Standing Counsel for the respondents.

2. With the consent on either side, the writ petition itself is taken up for disposal.

3. The petitioner seeks for a direction upon the respondents to grant refund of the amount determined under Section 143(1) of the Income Tax Act, 1961 (for short "the Act") for the assessment year 2012-13 along with interest under Section 244 A (1)(aa) of the Act from 30.06.2012, being the date of filing return to the date on which refund is granted in favour of the petitioner.

4. The refund claim made by the petitioner was granted in the name of her husband Late P.Krishnamurthy, being a sum of Rs.29,06,744/-. Subsequently, the petitioner made a representation stating that refund claim should be grant in her favour and while the representation was pending, the petitioner approached this Court and has filed this writ petition.

5. When the writ petition is taken up today, the learned counsel appearing for the petitioner submits that on 24.07.2017, a Demand Draft was issued in the name of the petitioner granting refund of the said amount, which was sanctioned in the name of her husband Late P.Krishnamurthy. However, the request made by the petitioner for grant of interest under Section 244 A (1)(aa) of the Act is still pending and prays that a direction may be issued to the respondents to consider the same.

6. Considering the fact that refund has already been granted in favour of the petitioner, one part of the relief sought for by the petitioner has become infructuous. With regard to the claim for interest, I find that representation has been given only on 15.07.2017. Therefore, the second respondent should be granted reasonable time to consider the said representation for payment of interest.

7. Accordingly, while recording that the petitioner has already been granted refund by Demand Draft dated 24.07.2017, there will be a direction to the second respondent to consider the representation of the petitioner, dated 15.07.2017, as expeditiously as possible, preferably, within a period of eight weeks from the date of receipt of a copy of this order.

The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

svki

To

1.The Assistant Commissioner of Income Tax,
Centralized Processing Center (CPC)
Post Bag No.2,
Electronic City Post Office,
Bangalore - 560 500.

2.The Deputy Commissioner of Income Tax,
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Mahatma Gandhi Road,
Puducherry.

3.The Joint Commissioner of Income Tax,
Puducherry Range,
Kannaiah Business Centre,
Mahatma Gandhi Road,
Puducherry.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.55242
+1cc to Mr.Philip George, Advocate, S.R.No.54043

W.P.No.19485 of 2017

AR J
CA(22/08/2017)