IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.08.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.21772 of 2018

M/s. Surana Corporation Limited.,
Represented by its General Manager (Operations),
T.Velayutham, No.29, Whites Road,
Royapettah, Chennai.
..Petitioner

Vs

1.The Commissioner of Income Tax,
Central - 2, Income Tax Department,
Uthamar Gandhi Road,
Chennai - 600 034.

2.The Additional Commissioner of Income Tax,
Central Range - 2, Income Tax Department,
Uthamar Gandhi Road,
Chennai - 600 034.

3.The Deputy Commissioner of Income Tax,
Central Circle - 2(3), Income Tax Department,
Uthamar Gandhi Road,
Chennai - 600 034.
..Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ or a direction in the nature of a writ of MANDAMUS directing the Respondents to issue refund due to the petitioner for the impugned Assessment Year 2013-14 amounting to INR 4,18,78,420/- along with eligible interest under Section 244A of the Income-tax Act, 1961 considering the representation of the Petitioner Company dated 09.07.2018.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr. A.N.R.Jayaprathap,
Standing Counsel (Income Tax)
for R1 to R3.

ORDER

Mr.A.N.R.Jayaprathap, learned Standing counsel (Income Tax) takes notice for the respondents 1 to 3. By consent of parties, the main writ petition is taken up for final disposal.

2. The petitioner seeks for mandamus directing the respondents to issue refund for the impugned Assessment Year 2013-14 amounting to INR 4,18,78,420/- along with eligible interest under Section 244A of the Income Tax Act, 1961.

3. Heard both sides. The petitioner seeks for refund of a sum of Rs.4,18,78,420/- after adjustment of all tax dues. By making such claim, the petitioner sent a request to the third respondent on 09.07.2018. It is seen that the petitioner's request was received by the third respondent on 11.07.2018.

4. The grievance of the petitioner is that the third respondent has not considered the said request so far. Though Mr.R.Sivaraman, learned counsel appearing for the petitioner, invited this Court's attention to various proceedings issued by the Revenue in respect of various Assessment Years, in support of the refund claim, this Court at this stage is not expressing any view on the merits of such claim, as it is for the third respondent to consider and decide on merits and in accordance with law.

5. Since the said representation made by the petitioner on 09.07.2018 is said to be still pending, this writ petition is disposed of without expressing any view on the merits of the same, only with a direction to the third respondent to consider the said representation and pass orders on the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Income Tax,
Central - 2, Income Tax Department,
Uthamar Gandhi Road,
Chennai - 600 034.

2.The Additional Commissioner of Income Tax,
Central Range - 2, Income Tax Department,
Uthamar Gandhi Road,
Chennai - 600 034.

3.The Deputy Commissioner of Income Tax,
Central Circle - 2(3), Income Tax Department,
Uthamar Gandhi Road,
Chennai - 600 034.

+1cc to Mr.R.Siva Raman, Advocate, S.R.No.59683

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.59025

W.P.No.21772 of 2018

GSP(/04/2017)