

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 02.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.26686 of 2018

N.R.Narayanan Meyyappan.

..Petitioner

Vs.

1.The Government of India,
Ministry of Finance Department of Revenue,
(Central Board of Direct Taxes),
New Delhi.

2.The Commissioner of Income Tax IV,
Nungambakkam,
Chennai 600 034.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondent to refund a sum of Rs.1,34,743/- claimed as exemption under Section 10 [clause (10) (c)] of the Income Tax Act 1961 it was claimed under the revised returns of Income Tax for the year 2004-2005 on 16/11/2016.

For Petitioner : M/s.A.L.Ganthimathi

For Respondents : Mr.Naveen Durai Babu
Standing Counsel

O R D E R

The petitioner seeks for a mandamus to direct the 2nd respondent to refund a sum of Rs.1,34,743/- as exemption under Section 10 [clause (10) (c)] of the Income Tax Act 1961 claimed under the revised returns of Income Tax for the year 2004-2005 on 16/11/2016.

2. Heard both sides.

3. It is admitted by the learned counsel for both sides that the issue involved in this case is covered in favour of the petitioner by the order passed by the Apex Court in Civil Appeal No.4411 of 2010 dated 28.09.2015 and an order passed in W.P.No.16748 of 2018 of this Court dated 11.07.2018. Accordingly, the writ petition is allowed and the second

respondent is directed to consider the claim of the petitioner for refund of a sum of Rs.1,34,743/-, as exemption under Section 10 [clause (10) (c)] of the Income Tax Act, 1961, based on the revised return filed by the petitioner in respect of the assessment year 2004-2005, within a period of 4 weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

krk/vri
To

1.The Government of India,
Ministry of Finance Department of Revenue,
(Central Board of Direct Taxes), New Delhi.

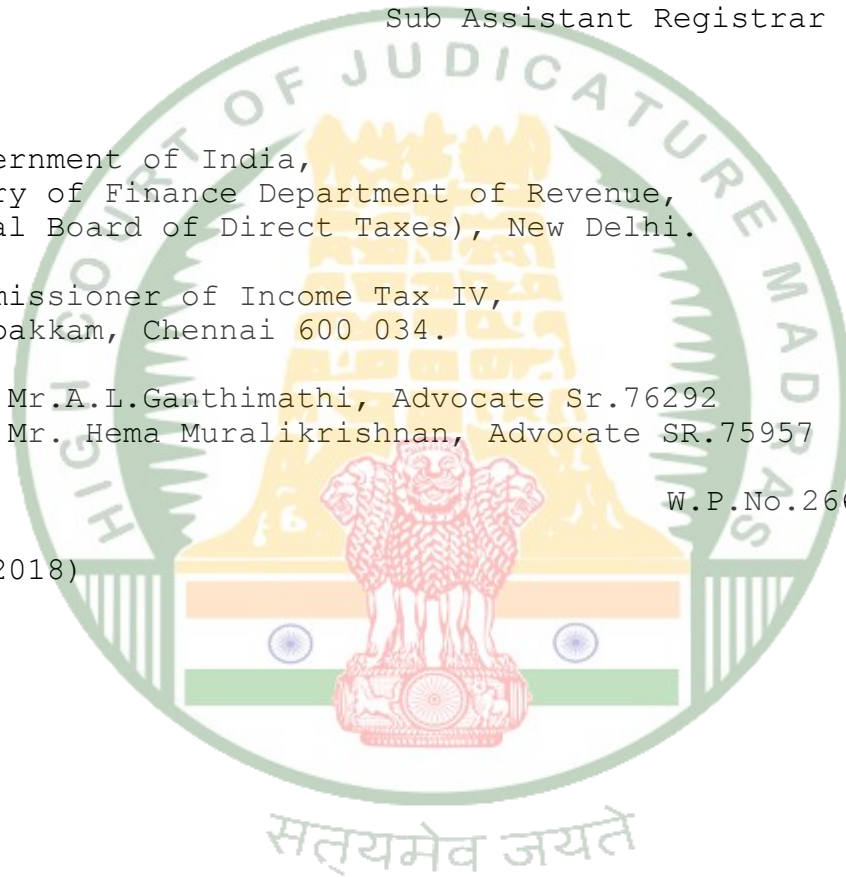
2.The Commissioner of Income Tax IV,
Nungambakkam, Chennai 600 034.

+ 1 cc to Mr.A.L.Ganthimathi, Advocate Sr.76292

+ 1 cc to Mr. Hema Muralikrishnan, Advocate SR.75957

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(CS-IX)
EU(15/11/2018)



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