IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :26.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.No.6593 of 2012
and
M.P.No.1 of 2012

M/s Vira Properties (Madras) Pvt. Ltd
“Rayala Towers”
158 (781-785) Anna Salai,
Chennai – 600002.
Represented by its Executive Director,
M.R.Pratap ..Petitioner

Vs.

Deputy Commissioner of Income Tax,
Company Circle III (4),
Chennai – 600034. ..Respondent

Prayer:

Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to refund the petitioner the sum of Rs.7,93,004/- which was claimed by the petitioner as the refund due in the E-Return filed by the petitioner for the Assessment Year 2009 - 10.

For Petitioner : Mr.Uttam Joseph Cheriyan
for Mr.George Cheriyan

For Respondent : Mr.A.N.R.Jaya Prathap
Junior Standing Counsel for
IT Department

O R D E R

The limited prayer sought for in the present writ petition is to issue a writ of Mandamus, to direct the respondent to refund the petitioner the sum of Rs.7,93,004/- which was claimed by the petitioner as the refund due in the E-Return filed by the petitioner for the Assessment Year 2009 - 10.

2. It is seen that in connection with the petitioner's

request for refund, the respondent herein had sought for certain details on 24.03.2011 and in consequence to such request, the petitioner had also submitted all the particulars to the respondent on 01.04.2011 itself. Thereafter, when the respondent had failed to process the petitioner's request, reminder was also sent to the respondent on 05.07.2011. Since the request was not considered in time, the present writ petition has been filed.

3. It is needless to point out when a request of this nature for lawful claim of refund is made to the respondent, they cannot keep the matter pending indefinitely and a decision is required to be taken one way or the other, expeditiously. When such an application is kept without consideration for a considerable time, the same would amount to dereliction of duties of the statutory authorities and this Court would be justified in directing them to consider the petitioner's application by invoking its jurisdiction under Article 226 of the Constitution of India.

4. In the light of the above observations, the respondent herein is directed to consider the petitioner's application dated 24.03.2011, seeking for the refund in the E-Return for the Assessment Years 2009 - 10, within a period of six weeks from the date of receipt of a copy of this order.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Pns
To

Deputy Commissioner of Income Tax,
Company Circle III (4), Chennai - 600034.

+1cc to Mr.J.Narayana Swamy, Advocate, S.R.No.64738

W.P.No.6593 of 2012
and
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CA(CO)
CS/18/09/2019