IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 08.11.2019
CORAM
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.24853 of 2019

R.Sumitha ... Petitioner

Vs.

The Commissioner of Income Tax 9,
Nungambakkam High Road,
Chennai - 600 034. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamas directing the respondent to refund the amount of tax deducted at source and deposited with the government to the credit of the petitioner together with interest till the date of payment and direct the respondent to pay compensation to the tune of Rs.3,00,000/-(Rupees three lakhs only) for the delayed processing of refund of the TDS amount.

For Petitioner : Mr.A.Prasanna Venkat
for M/s.APR Associates

For Respondent : Mrs.Hema Muralikrishnan
Senior Standing Counsel

O R D E R

The petitioner seeks for a mandamus directing the respondent to refund the amount of tax deducted at source (TDS) together with interest and also to pay the compensation to the tune of Rs.3,00,000/- for the delayed processing of refund.

2. Heard both sides.

3. It is seen that the petitioner, through representation dated 19.04.2014 made a request before the Assessing Officer for refund of income tax (TDS) amount relevant to Assessment Year 2012-13. It is further seen that the petitioner has approached the respondent namely, The Commissioner of Income Tax - IX, Chennai - 34 on 04.01.2018 seeking for the refund of the tax

deduction at source (TDS) amount. Since the said request was not considered, the petitioner has approached this Court for refund of the tax amount.

4. The learned Senior Standing Counsel appearing for the respondent submitted that the concerned authority to consider the claim of the petitioner is not the Commissioner of Income Tax - IX, who has been arrayed as respondent in this writ petition, and on the other hand, The Commissioner of Income Tax - IV, Chennai - 34 is the proper officer for considering the request of the petitioner. Therefore, the learned Senior Standing Counsel submitted that the petitioner may approach the said officer by making the request once again so that the said request will be considered and appropriate orders will be passed in accordance with law.

5. The learned counsel appearing for the petitioner submits that the petitioner would approach the concerned officer and make the request immediately.

6. Accordingly, this writ petition is disposed of by directing the petitioner to make the request for refund of tax deduction at source (TDS) amount relevant to Assessment Year 2012-2013 before the Commissioner of Income Tax - IV, Chennai - 34, within a period of two weeks from the date of receipt of a copy of this order. On receipt of such request, the concerned authority, namely The Commissioner of Income Tax - IV, Chennai - 34 shall consider the said request and pass orders on merits and in accordance with law, within a period of four weeks thereafter. No costs.

-sd/-
Asst.Registrar (Insp cell)

/true copy/

Sub Asst. Registrar

rgr

To

The Commissioner of Income Tax 9,
Nungambakkam High Road,
Chennai - 600 034.

copy to

The Commissioner of Income Tax IV,
Chennai

+1 cc to M/s.APR. Associates sr92811
+1 cc to Mrs.Hema Muralikrishnan Standing counsel
sr 92984

W.P.No.24853 of 2019

aa18/11/2019