

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.09.2019

CORAM

THE HON'BLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.NOS.26824 & 26828 OF 2019

T.R.Muthukrishnan ...Petitioner
(in W.P.No.26824 of 2019)

T.R.Balasubramanian ...Petitioner
(in W.P.No.26828 of 2019)

vs.

The Principal Commissioner of Income Tax-1,
Chennai, Room No.701, 7th Floor,
Wanaparthi Block,
No.121 Uthamar Gandhi Road,
Chennai-600 034.Respondent
(in both W.P.s)

Prayer:-

Writ Petition No.26824 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in culminating the impugned order No.205/Pr CIT-1/2017 dated 24.10.2018 passed by the respondent rejecting the refund of Rs.11,93,403/- and quash the same and direct the respondent to make the payment of refund of Rs.11,93,403/- along with the interest to the petitioner.

Writ Petition No.26828 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in culminating the impugned order No.C.No.205/Pr CIT-1/2017-18 dated 10.08.2018 passed by the respondent rejecting the refund of Rs.13,57,384/- and quash the same and direct the respondent to make the payment of refund of Rs.13,57,384/- along with the interest to the petitioner.

For Petitioner (in both WPs) :Mrs.S.Gayathri

For Respondent (in both WPs) :Mrs.Hema Muralikrishnan
Senior Standing Counsel (I.T)

COMMON ORDER

Mrs.Hema Muralikrishnan, learned Senior standing counsel takes notice for the respondent. By consent of the parties, these writ petitions are taken up for final disposal, since the issue involved in these cases is covered by a common order dated 08.08.2019 passed by this Court in W.P.Nos.28432/2018 & 4754/2019.

2. The respondent herein through the impugned proceedings rejected the revised return of Wealth filed by the petitioners for the respective assessment years on the ground that they have been filed belatedly and that the delay cannot be condoned.

3. It is stated by both sides that arising out of similar order passed in respect of one Lakshmi Muthukrishnan, wife of the petitioner in W.P.No.26824 of 2019 and Vasanthi Balasubramanian, wife of the petitioner in W.P.No.26828 of 2019, writ petitions were filed in W.P.Nos.28432/2018 & 4754/2019 respectively and this Court, after condoning the delay, directed the respondents therein to examine the request of the writ petitioners for refund on merits and in accordance with law and dispose of the claim as expeditiously as possible. It is further stated that the belated returns were filed by these petitioners also in respect of the very same property as co-owners. Therefore, it is contended that similar benefit as has been given to the petitioners in W.P.Nos.28432/2018 & 4754/2019 can be provided to these petitioners also.

4. Considering the above stated facts and circumstances and in view of the fact that the learned Senior standing counsel for the respondent is also not disputing the above position, by following the order passed in W.P.Nos.28432/2018 & 4754/2019, dated 08.08.2019, these Writ Petitions are also allowed and the impugned proceedings are set aside. Thus, the respondent herein shall examine the request of the petitioners for refund and pass orders on the same on merits and in accordance with law as expeditiously as possible, in any event within a period of twelve (12) weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

mk

To

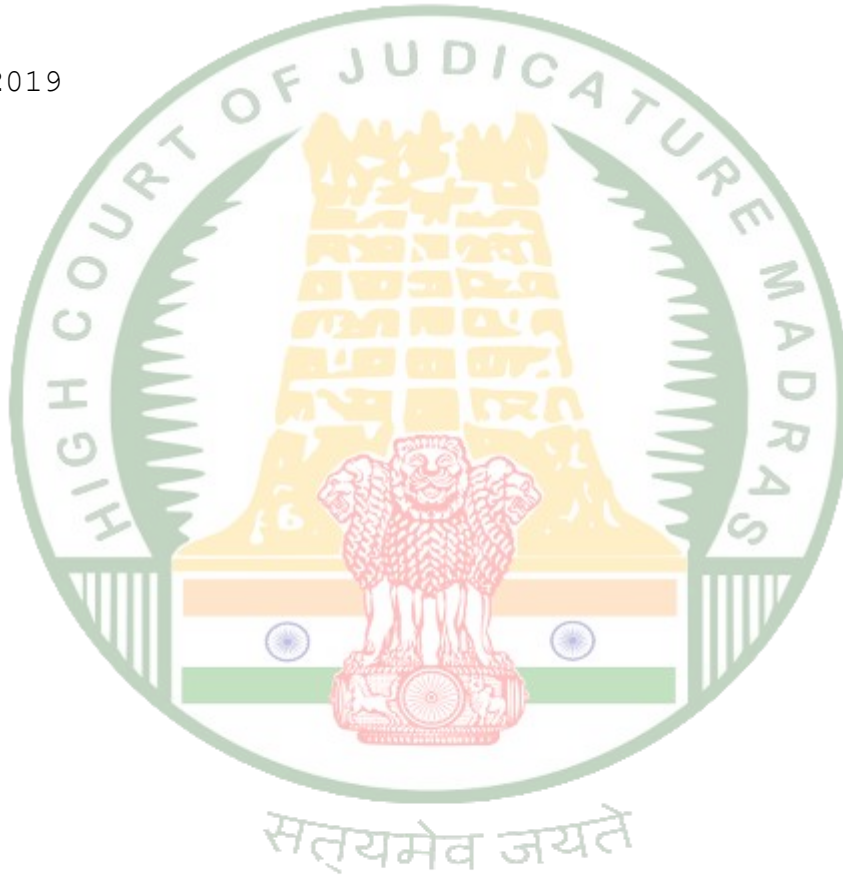
The Principal Commissioner of Income Tax-1,
Chennai, Room No.701, 7th Floor,
Wanaparthi Block,
No.121 Uthamar Gandhi Road,
Chennai-600 034.

+1cc to Mrs.S.Gayathri, Advocate, S.R.No.77566

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.77647

W.P.Nos.26824 & 26828 of 2019

MR(CO)
CS/25/10/2019



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