THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION NO.2606 OF 2019

ORDER: (per SK,J)

The prayer of the petitioners in this case reads as under:

> 'For the reasons stated in the accompanying affidavit, the petitioner herein respectfully prays that this Hon'ble Court may be pleased to issue Writ, Order or Direction more particularly one in the nature of Writ of mandamus declaring the action of the respondents in not granting exemption under section 10 (10C) of the Income Tax Act 1961 to the petitioners for the assessment year 2004-05 though the petitioners had retired under the Early Retirement Option Scheme and consequently direct the respondents to grant refund of the amount of Rs.1,50,000/- that was collected towards tax for the assessment year 2004-05 and pass such other order or orders or directions as this Hon'ble Court may deem fit and proper in the circumstances of the case.'

Perusal of the record reflects that though the petitioners made a representation in September, 2017, the same was not acted upon.

As it is for the authority concerned to consider the plea of the petitioners in the first instance, we are not inclined to entertain this writ petition and adjudicate the same on merits without there being a decision by the competent authority.

The writ petition is accordingly disposed of permitting the petitioners to make a representation afresh before the competent authority setting out their grievance. In the event such a representation is made, the competent authority who is stated to be the Income-tax Officer, Ward No.12, Hyderabad, shall consider the same on its own merits and take appropriate action thereon in accordance with law. This exercise shall be completed expeditiously and in any event, not later than six weeks from the date of receipt of the representation.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR,J

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P.KESHAVA RAO,J

Date:02.07.2019

GJ