

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2020

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.1670 of 2019

and

W.M.P.No.1870 of 2019

Subramania Siva
rep. by his Power agent and father,
S.Palanivel Swaminathan,
Flat No.2C, Toll Trees,
82-A, Avvai Nagar, L.B.Road,
Thiruvanmiyur,
Chennai - 635 803.

... Petitioner

vs

1.The Income Tax Officer,
Non-Corporate Ward 2(1)
Nungambakkam,
Chennai - 600 034.

2.State Bank of India,
Besant Nagar Branch rep. by
its Branch Manager,
E-33, 2nd Avenue,
Besant Nagar,
Chennai - 600 090.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the second respondent to submit the details of Deduction of Tax at Source on the amount deposited by the petitioner with the second respondent in Term Deposit capital gain accounts 30234688474, 30234688076 and 30234688780 dated 31.08.2007 for three years from 2008 to 2010 in a prescribed form, Form - 26AS, instead of Form No.16-A to the Income Tax Department, first respondent herein and issue a certificate to the petitioner under Section 203AA of the Income Tax Act, 1961 within stipulated time.

For Petitioner : Mr.P.Thiagarajan

For Respondents : Mrs.Hema Murali Krishnan,
Standing Counsel (IT) for R1
Mr.C.Mohan for R2

O R D E R

The petitioner seeks for a Mandamus to direct the second respondent to submit the details of Deduction of Tax at Source on the amount deposited by the petitioner with the second respondent in Term Deposit capital gain accounts 30234688474, 30234688076 and 30234688780 dated 31.08.2007 for three years from 2008 to 2020 in a prescribed form, Form - 26AS, instead of Form No.16-A to the Income Tax Department, first respondent herein and issue a certificate to the petitioner under Section 203AA of the Income Tax Act, 1961 within stipulated time.

2. Heard the learned counsel for the petitioner and the learned Standing counsel appearing for the respondents.

3. It is seen that the petitioner has made some term deposits with the 2nd respondent Bank under the Capital Gain Account Nos. 30234688474, 30234688076 and 30234688780 for three years from 2008 to 2020. It is stated that after the expiry of the term, the petitioner has withdrawn the deposit, however, for the interest accrued out of such deposit, the petitioner has to pay the income tax and that the same was deducted by the Bank. It is stated that the 2nd respondent Bank, instead of generating form 26A, issued Manual Form 16A to the petitioner as TDS towards the tax paid for the interest amount. Since Form 26A was not generated by the Bank, the records before the 1st respondent do not reflect the payment of tax for the interest amount. Under such circumstances, the petitioner has approached this Court and filed the present writ petition with the relief as stated supra.

4. Mrs.Hema Murali Krishnan, learned senior standing counsel for the 1st respondent, based on instruction, submitted that though it is true that the Bank has deducted tax from the petitioner's account and paid to the Income Tax Department, the Bank did not generate Form 26A and therefore, such payment has not reflected in the records maintained by the 1st respondent. However, as the Bank has given the Manual Form 16A to the petitioner, he can approach the 1st respondent by making appropriate application by enclosing Form 16A for the purpose of considering the claim of the petitioner. She further submitted that if the petitioner approaches the 1st respondent with the above required application and enclosures, the 1st respondent will consider the same and pass appropriate orders.

5. In view of the above stated submissions made by the learned counsel for the 1st respondent, this Writ Petition is disposed of by directing the petitioner to approach the 1st respondent by making application with necessary enclosures. On

receipt of such application, the 1st respondent shall pass orders within a period of four weeks thereafter. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

vsi

To

1. The Income Tax Officer,
Non-Corporate Ward 2(1)
Nungambakkam,
Chennai - 600 034.

2. The Branch Manager,
State Bank of India,
Besant Nagar Branch,
E-33, 2nd Avenue,
Besant Nagar,
Chennai - 600 090.

+1cc to Mr.P.Thiagarajan, Advocate, SR.No.21528
+1cc to Mrs.Hema Muralikrishnan, Senior Standing Counsel,
SR.No.21814
+1cc to M/s.King and Partridge, Advocate, SR.No.21557

RV(CO)
rli(21/05/2020)

W.P.No.1670 of 2019