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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.03.2020

CORAM:

THE HON'BLE MR. JUSTICE R.MAHADEVAN

W.P.No.14684 of 2011
and M.P.No. 1 of 2011

Jayapradha ... Petitioner

Vs

1. The Income Tax Officer,
Central Circle XV,
Chennai - 600 034.

2. The Deputy Commissioner of Income Tax,
Films Circle, Chennai - 600 034.

3. The Commissioner of Income Tax,
Tamil Nadu IV,
No.121, Uthamar Gandhi Salai,
Chennai - 600 034.

4. The Chief Commissioner of Income Tax,
No.121, Uthamar Gandhi Salai,
Chennai - 600 034. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, directing the respondents herein to refund the amount of Rs.49,77,210/- along with interest as provided under the Income Tax Act, 1961 which was collected by the respondents as compounding fees for withdrawal of the complaints filed by the 1st respondent in EOCC No.182 of 1985 to 186 of 1985 and EOCC No.816 of 1985 on the file of the Additional Chief Metropolitan Magistrate Court (Economic Offences) Chennai or direct the respondents herein to set off the amount of Rs.49,77,210/- paid as compounding fee along with interest in respect of future income tax payable by the petitioner.

For Petitioner : Mr.T.T.Ravichandran

For Respondents : Mr.A.P. Srinivas
Central Govt. Standing Counsel

O R D E R

Heard both sides and perused the materials placed before this Court.

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2.The petitioner has come up with this writ petition seeking a mandamus, directing the respondents to refund a sum of Rs.49,77,210/- along with interest as provided under the Income Tax Act, 1961, which was collected towards compounding fees for withdrawal of the complaints filed by the 1st respondent in EOCC Nos.182 to 186 of 1985 and EOCC No.816 of 1985 on the file of the Additional Chief Metropolitan Magistrate Court (Economic Offences) Chennai or to set off the said sum of Rs.49,77,210/- in respect of future income tax payable by the petitioner.

3.Upon notice, the respondents filed a detailed counter affidavit inter alia stating that the conduct of the petitioner has to be viewed very seriously in invoking the writ jurisdiction of this Court especially after the observation of the Division Bench that it was a clear case of abuse of process of court and in view of levying a cost of Rs.25,000/- in W.A.No.523 of 2003 and also in the light of the dismissal of the petitioner's Special Leave Petition by the Supreme Court; the present writ petition is filed by the petitioner with an intention to prevent the collection of huge arrears of tax, penalty and interest payable by her for various assessment years both under the Income Tax Act and Wealth Tax Act; and the petitioner has remitted only Rs.2 lakhs for various assessment years during the pendency of these proceedings. Hence, the respondents prayed for dismissal of this writ petition.

4.Having regard to the averments so made in the counter affidavit filed by the respondents, this Court is of the view that nothing survives for consideration in this writ petition. However, the petitioner is granted liberty to agitate her claims, if any, before the authority concerned in the manner known to law.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1. The Income Tax Officer,
Central Circle XV, Chennai – 600 034.

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2. The Deputy Commissioner of Income Tax,
   Films Circle, Chennai - 600 034.

3. The Commissioner of Income Tax,
   Tamil Nadu IV, No.121, Uthamar Gandhi Salai,
   Chennai - 600 034.

4. The Chief commissioner of Income Tax,
   No.121, Uthamar Gandhi Salai, Chennai - 600 034.

+1cc to Mr.A.P.Srinivas, Advocate, SR. No. 23341

W.P.No.14684 of 2011
and M.P.No. 1 of 2011

KS(CO)
RMP(13/07/2020)

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