IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2020

CORAM

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.P. No. 11080 of 2014
and
M.P. No.1 of 2014

1. K.Babu

2. K.Babu Chettiyar Huf

3. Babu Vijaya

4. Vignesh babu

5. B.Prasanna Babu

6. C.Subbulakshmi

7. M.Nandagopal

8. Arunachalam Sambasivam Suseela

9. Nandagopal Saravanan

10. N.Saravanan

11. Saravanan Anuradha ... Petitioners

-vs-

1. The Chief Commissioner of Income Tax,
Income Tax Office,
Nungambakkam High Road,
Chennai - 600 034.

2. The Joint Commissioner of Income Tax,
Income Tax Office Building,
Officer's Line, Vellore,
Vellore District.

3. The Indian Bank,
Rep by its Branch Manager,
Chengam Branch,
7E - Raja Veedhi,
Chengam - 606 701,
Thiruvannamalai District.

4. The Assistant Commissioner of Central Excise,
Vellore Range, Income Tax Office Building,
Officer's Line, Vellore, Vellore District.
... Respondents

(R4 impleaded as per order in WMP No.34358 of 2016 in WP No.11080 of 2014, dated 15.02.2017)

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondent to adjust the wrong remittance (TAN Account) made by the 3rd respondent bank on 15.09.2011 & 16.09.2011 towards Income Tax for the Assessment Year 2011-2012 & 2012-2013 in respect of PAN numbers viz., AAFPB8044A; AADHB7009R; AADPV2189E; ATRPB4450F; AMSPP7978C; AAHHB2450C; CGUPS1437D; ACRPN2715N; AACHN5199K; ARVPS0385G; AASPS2575A; AAEHN5812P; AAEPA3584H and AASFS8623B and adjust the same from TAN Account to the above mentioned PAN Numbers of the petitioners and consequently direct the 2nd respondent to complete the Income Tax Assessment for the year 2011-2012 & 2012-2013 of the petitioners without payment any interest liability at the earliest.

For Petitioners : Mr. S.Udayakumar

For Respondents : Mr. Prabu Mukunth Arun Kumar
Junior Standing Counsel
For Mrs.Hema Murali Krishna
Standing Counsel
(For R1 & R2)

: No appearance for R3

: Mr.V.Sundareswaran
Standing Counsel (For R4)

ORDER

The writ petition has been filed for directing the 2nd respondent to adjust the wrong remittance (TAN Account) made by the 3rd respondent bank on 15.09.2011 & 16.09.2011 towards Income Tax for the Assessment Year 2011-2012 & 2012-2013 in respect of PAN numbers viz., AAFPB8044A; AADHB7009R; AADPV2189E; ATRPB4450F; AMSPP7978C; AAHHB2450C; CGUPS1437D; ACRPN2715N; AACHN5199K; ARVPS0385G; AASPS2575A; AAEHN5812P; AAEPA3584H and AASFS8623B and adjust the same from TAN Account to the above mentioned PAN Numbers of the petitioners and consequently direct the 2nd respondent to complete the Income Tax Assessment for the year 2011-2012 & 2012-2013 of the petitioners without payment any interest liability.

2. The petitioners had remitted tax through the 3rd respondent Bank, instead of crediting the amount to the Pan Account of the petitioners, it was credited to the TAN Account with which the petitioner were not concerned. In these

circumstances, the 1st and 2nd respondents have refused to acknowledge the payment made by the petitioners through the 3rd respondent Bank.

3. Heard the learned counsel for the petitioners and the learned counsel appearing for the 1st, 2nd and 4th respondents. There is no representation on behalf of the 3rd respondent Bank.

4. The 3rd respondent Bank is a designated and nominated bank by the Income Tax Department for remitting tax by the assessees like petitioners. The 3rd respondent Bank is the agent of the Income Tax Department. Therefore, the mistake committed by the said Bank is mistake committed by the Income Tax Department. Therefore, it is not open for the Income Tax Department disown the payment made by the petitioners.

5. It is for the Income Tax Department to take steps to recover the amount which was wrongly credited by the 3rd respondent Bank into TAN Account. Therefore, I am of the view that the petitioners are entitled for the relief as prayed for.

6. The 2nd respondent is directed to complete the Income Tax assessment for the Assessment Years 2011-12 and 2012-13 by adjusting the payment made by the petitioners, without any interest, within a period of thirty days from the date of receipt of a copy of this order.

7. This Writ Petition stands disposed of. No cost. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

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To

1. The Chief Commissioner of Income Tax,
Income Tax Office,
Nungambakkam High Road,
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Thiruvannamalai District.

4. The Assistant Commissioner of Central Excise,
Vellore Range, Income Tax Office Building,
Officer's Line, Vellore, Vellore District.

+1cc to Mr.S.Udayakumar, Advocate SR.No.10582

+1cc to Mrs.Hema Murali Krishna, Advocate SR.No.10227

W.P. No. 11080 of 2014

NR(CO)
GMY(09/07/2020)