

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25222 of 2014

M/s.The G.R.D.Trust,
Kalaikadhir Buildings,
963- Avinashi Road,
Coimbatore - 641 037.

Represented by its Managing Trustee,
Dr.D.Padmanaban

... Petitioner

Vs.

1.The Income Tax Officer,
Company Ward I,
63, Race Course Road,
Coimbatore - 641 018.

2.The Commissioner of Income Tax I,
63 A, Race Course Road,
Coimbatore - 641 018.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the 1st respondent to consider the petitioner's representation dated 12.05.2014 for the purpose of refund of pre-deposits made towards the arrears pertaining to the assessment order dated 30.12.2011.

For Petitioner : No appearance

For Respondents: Mrs.Hema Muralikrishnan
Senior Standing Counsel

O R D E R

There is no representation on behalf of the petitioner. This case is taken up for final disposal as no adverse orders are proposed to be passed against the petitioner. The writ petition has been filed by the petitioner for a writ of mandamus to direct the first respondent to consider the petitioner's representation dated 12.05.2014 for the purpose of refund of pre-deposits made towards the arrears pertaining to the Assessment order dated 30.12.2011.

2.The petitioner had filed earlier a letter dated 12.05.2014 content of which is reproduced below:-

<https://hcservices.ecourts.gov.in/hcservices/> We shall therefore, in the light of

the ITAT'S order setting aside the Learned Assessing Officer's assessment order pertaining to the accounting year 2008-2009, shall be grateful to your goodself if you could kindly consider refunding the pre-deposits of RS.1,05,00,000/- (Rupees One Crore and Five Lakhs only) remitted in three instalments by The GRD Trust towards the arrears pertaining to the assessment order (now set aside by the ITAT) at your earliest.

3.It is the case of the petitioner that since the appeal filed by the petitioner has been allowed by the Tribunal, the amount paid by the petitioner for an amount of Rs.1,05,00,000/- (Rupees One Crore and Five Lakhs only) remitted by the petitioner in three instalments was liable to be refunded.

4.The learned counsel for the Respondent has filed a copy of the instructions dated 08.10.2014 from the files that are made available with her. Para 31 of the said letter addressed to the learned Senior Standing Counsel for Income Tax (Writs). S.No.31 reads as under:

31.The official copy of the order of the Hon'ble ITAT was received in this office on 05.06.2014. The refund was issued to the assessee on 17.09.2014, after getting the approval and release of caging by the Additional Commissioner of Income Tax, Range-I, Coimbatore as required under the law. The details of refund issued are as under:

Total Refund due :Rs.1,19,20,766/-
Add: Interest u/s 244A :Rs.10,83,540/-

Total Refund issued : Rs.1,30,04,310/-

The amount which has been refunded to the petitioner appears to be Rs.1,30,04,310/-.

5.Considering the above, I find nothing survives in this present writ petition. Accordingly, this Writ Petition stands closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

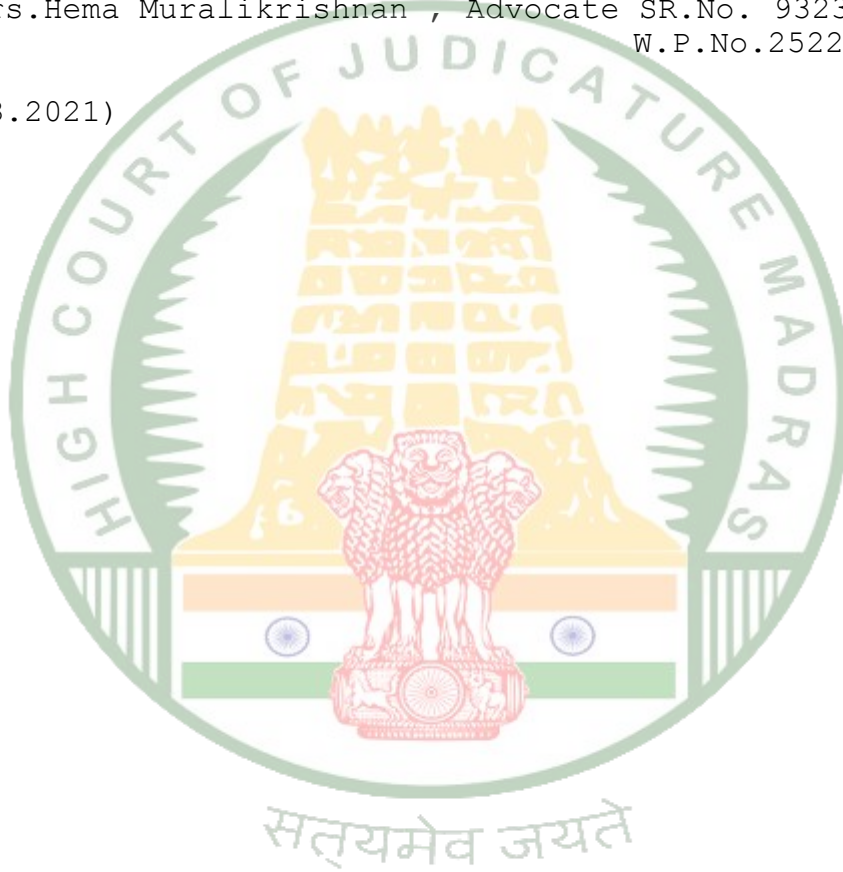
To

1.The Income Tax Officer,
Company Ward I,
63, Race Course Road,
Coimbatore - 641 018.

2.The Commissioner of Income Tax I,
63 A, Race Course Road,
Coimbatore - 641 018.

+1cc to Mrs.Hema Muralikrishnan , Advocate SR.No. 9323
W.P.No.25222 of 2014

gmi co
A.SK(24.03.2021)



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