



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.26508 OF 2021

AND

W.M.P.NO.27949 OF 2021

(Through Video Conferencing)

R.Rama Rao

... Petitioner

.Vs.

1. The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
Integrated CT Building,
4/109, Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee, Chennai - 600 123.

2. The Joint Commissioner (South) (ST),
PAPJM Buildings, Greams Road,
Chennai - 600 006.

3. The Deputy Commissioner (South) (ST),
PAPJM Buildings, Greams Road,
Chennai - 600 006.

... Respondents

PRAYER:-

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to consider and grant refund of the TDS [deduction of tax at source] amount of Rs.56,18,991/- to the petitioner covered by certificate in Form T and statement of tax deduction at source in Form R filed by the Greater Chennai Corporation.

For Petitioner : M/s.P.Prithvi Chopda

For Respondents : Ms.Amirta Poonkodi Dinakaran
Government Advocate



ORDER

Ms.Amirta Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondents.

2. It is the case of the petitioner that the petitioner has rendered works contract for Chennai Corporation and that there was a delay on the part of the Chennai Corporation issuing Form T, as a result of which, the tax which was deducted by the Chennai Corporation and paid to the Revenue which could not be adjusted against the tax liability of the petitioner.

3. It is further case of the petitioner that the Chennai Corporation has issued Form T during the Assessment Year 2016-2017 and in all a sum of Rs.56,18,991/- has to be refunded back to the petitioner as the petitioner has paid tax. It is further case of the petitioner that the petitioner has sent representations dated 07.11.2018 and 02.07.2021 and despite the same, the respondents have not considered the representations of the petitioner for refund of the amounts which was deducted by the Chennai Corporation for the Works Contract rendered by the petitioner for the Chennai Corporation.

4. The learned Government Advocate for the respondents submits that she would require to get further instructions.

5. Considering the fact that the representations dated 07.11.2018 and 02.07.2021 of the petitioner has not evoked any response from the respondents, this Writ Petition is disposed at the the time of admission without expressing any opinion on the merits of the case by directing the respondents to pass appropriate orders on the representations of the petitioner within a period of forty five days from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

arb



To

1. The Assistant Commissioner (ST),
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+lcc to Mr.T.Pramod Kumar Chopda, Advocate, S.R.No.67137
+lcc to the Special Government Pleader (Taxes), S.R.No.66816

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SVI (CO)
PBS/10/01/2022