IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.06.2021

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.29201 of 2018

N.S.Sathishkumar ..Petitioner

vs

1.The Income Tax Department,
CPC, P.B.No.1,
Electronic City Post Office,
Bengaluru, Karnataka.

2.The Managing Director,
National Insurance Company Ltd.,
Salem. ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st respondent to refund the deducted TDS amount of Rs.2,19,000/- with accrued interest at the rate of 12% from the date of deduction till payment and TDS amount of Rs.37,000/- deducted for the year 2017-2018 with accrued interest at the rate of 12% from the date of deduction till payment to the petitioner.

For Petitioner : Mr.G.Gopalakrishnan

For Respondents : Mr.D.Prabhumukunth Arunkumar
Standing counsel (Revenue)

O R D E R

The relief sought for in the present writ petition is to direct the 1st respondent to refund the deducted TDS amount of Rs.2,19,000/- with accrued interest at the rate of 12% from the date of deduction till payment and TDS amount of Rs.37,000/- deducted for the year 2017-2018 with accrued interest at the rate of 12% from the date of deduction till payment to the petitioner.

2. The grievances of the writ petitioner is that the refund for which he is entitled has not been made, despite the representation made in this regard to the respondents.

3. The learned Standing counsel for the respondent made a submission that for refund of deducted TDS amount, the procedures are contemplated under Section 154 of the Income Tax Act. The procedures are to be followed for making such refund.

4. However, the petitioner submitted a representation on 24.09.2018. In view of the fact that the petitioner has already approached the first respondent for redressal of his grievances through representation, the first respondent is directed to consider the representation and pass orders by following the procedures as contemplated and by affording opportunity to the writ petitioner as expeditiously as possible and preferably within a period of 12 weeks from the date of receipt of a copy of this order.

5. With these directions, the writ petition stands disposed of. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

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To
1.The Income Tax Department,
CPC, P.B.No.1,
Electronic City Post Office,
Bengaluru, Karnataka.

2.The Managing Director,
National Insurance Company Ltd.,
Salem.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.28694
+1cc to Mr.R.P.Panneer Selvam, Advocate, S.R.No.28847

W.P.No.29201 of 2018

PMK(CO)
CB(22/07/2021)