



**W.P.(MD).No.23252 of 2022**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 16.11.2022**

**CORAM**

**THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ**

**W.P.(MD).No.23252 of 2022**

The Aaron G and Rachel & Samuel Family Trust,  
Represented by its Managing Trustee,  
Cynthia Mary Tiphagne

... Petitioner

**Vs.**

The Income Tax Officer,  
Exemption Ward,  
Income Tax Department,  
Madurai,  
Madurai – 625 002.

...Respondent

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, by directing the Respondent to refund the sum of Rs.8,37,022/- (Eight Lakhs Thirty Seven Thousand and Twenty Two Rupees) with accrued interest in the light of the final order passed by the Respondent dated 16.02.2021 within a stipulated time frame.

|                |                                          |
|----------------|------------------------------------------|
| For Petitioner | : Mr.Henri Tiphagne                      |
| For Respondent | : Mr.N.Dilip Kumar,<br>Standing Counsel. |



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## **ORDER**

The Writ Petition is filed for a writ of Mandamus seeking a direction to the Respondent to refund the sum of Rs.8,37,022/- (Eight Lakhs Thirty Seven Thousand and Twenty Two Rupees) with accrued interest in the light of the final order passed by the Respondent dated 16.02.2021.

2. It is not in dispute that the petitioner is eligible for refund of a sum of Rs.8,37,022/- pursuant to an order of rectification in DIN and Order No.ITBA/REC/S/154\_1/2021-21/1030677074(1) dated 16.02.2021. However, though it has been more than 1 ½ years, the petitioner has not received the refund which is legitimately due to the petitioner.

3. It is submitted by the learned counsel for the petitioner that the petitioner received an E-mail, wherein, it was stated that the Income Tax Refund has been processed and the payment advised for details has also been attached. The abovesaid mail was sent by the State Bank of India to the petitioner.



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4. It appears that though the Respondent has processed the refund and has also transferred the amount, the same has not been completed. There seems to be some element of uncertainty in the last leg of transaction, viz., transfer of amount to the petitioner's account. In the circumstances, this Court is of the view that the Respondent shall ensure that the amount of Rs.8,37,022/- (Eight Lakhs Thirty Seven Thousand and Twenty Two Rupees) is refunded to the petitioner within a period of eight (8) weeks from the date of receipt of a copy of this order, subject to verification. If the Respondent desires to have any verification/enquiry, the petitioner shall also co-operate with the same.

5. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

**16.11.2022**

Index : Yes / No  
Internet : Yes/ No  
Lm

To

The Income Tax Officer,  
Exemption Ward,  
Income Tax Department,  
Madurai,  
Madurai – 625 002.



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**MOHAMMED SHAFFIQ, J.**

Lm

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