



WEB COPY



W.P. Nos.1629, 1630, 1632 and 1636 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.01.2023

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. Nos.1629, 1630, 1632 and 1636 of 2023

Estra Enterprises Pvt. Ltd.,
6th Floor Tower C,
Tek Meadows,
No.51, Rajiv Gandhi Salai,
Sholinganallur,
Chennai – 600 119
represented by its Director
Mr.Suresh Kumar

... Petitioner in all cases

vs.

1.Deputy Commissioner of Income-tax,
Corporate Circle 1(1),
Room No.611, 6th Floor,
Wanaparthi Block,
No.121, M.G.Road,
Chennai – 600 034.

2.Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income-tax Officer,
National Faceless Assessment Centre,
Delhi.

3.National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Government of India,
Delhi.

... Respondents in all cases



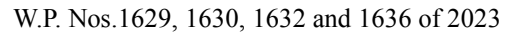
W.P. Nos.1629, 1630, 1632 and 1636 of 2023

Prayer in W.P. No.1629 of 2023: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to reverse the set-off dated 04.01.2022 of refund amounting to Rs.46,96,799/- due to the petitioner for assessment years 2013-14 pursuant to the order dated 06.12.2021 passed by the first respondent and consequently release the entire refund amount to the petitioner.

Prayer in W.P. No.1630 of 2023: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to reverse the set-off dated 04.01.2022 of refund amounting to Rs.90,59,528/- due to the petitioner for assessment years 2016-17 pursuant to the order dated 03.12.2021 passed by the first respondent and consequently release the entire refund amount to the petitioner.

Prayer in W.P. No.1632 of 2023: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to reverse the set-off dated 13.01.2022 of refund amounting to Rs.1,19,12,800/- due to the petitioner for assessment years 2014-15 pursuant to the order dated 06.12.2021 passed by the first respondent and consequently release the entire refund amount to the petitioner.

Prayer in W.P. No.1636 of 2023: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to reverse the set-off dated 24.06.2022 of income tax refund amounting to Rs.11,88,060/- due to the petitioner for assessment years



For petitioner in all cases : Mr.M.V.Swaroop

For respondents in all cases : Mr.D.Prabhu Mukunth Arunkumar,
Junior Standing Counsel

COMMON ORDER

By consent of both the parties, these writ petitions have been taken up for final disposal at the admission stage itself.

2. These writ petitions have been filed seeking for a direction to the first respondent to reverse the set-off dated 04.01.2022, 13.01.2022 and 24.06.2022 of refund amounting to Rs.46,96,799/-, Rs.90,59,528/-, Rs.1,19,12,800/- and Rs.11,88,060/- due to the petitioner for assessment years 2013-14, 2016-17, 2014-15 and 2021-22 pursuant to the orders dated 06.12.2021 and 03.12.2021 passed by the first respondent and consequently release the entire refund amount to the petitioner.

3. The grievance of the petitioner in these writ petitions is that even though refund orders were issued in their favour for the assessment years 2013-14, 2014-15, 2016-17 and 2021-22, till date the refund amounts have not been paid.



W.P. Nos.1629, 1630, 1632 and 1636 of 2023

4. Heard Mr.M.V.Swaroop, learned counsel for the petitioner and Mr.D.Prabhu Mukunth Arunkumar, learned Junior Standing Counsel, who accepts notice on behalf of the respondents.

5.This Court is not expressing any opinion on the merits of the petitioner's claim.

6.No prejudice would be caused to the respondents, if the petitioner's representation dated 06.01.2023 is considered, on merits and in accordance with law, within a time frame to be fixed by this Court.

7.This Court is inclined to grant personal hearing to the petitioner's authorised representative in order to substantiate the petitioner's claim that they are entitled for refund.

8.For the foregoing reasons, this Court directs the first respondent to pass final orders, on merits and in accordance with law on the petitioner's representation dated 06.01.2023 seeking for refund for the assessment years as detailed hereunder:



W.P. Nos.1629, 1630, 1632 and 1636 of 2023

<i>S.Nos.</i>	<i>Assessment years</i>	<i>Refund due to the petitioner (Rs.)</i>	<i>Date of set-off of refund</i>
1.	2013-14	46,96,799/-	04.01.2022
2.	2016-17	90,59,528/-	04.01.2022
3.	2014-15	1,19,12,800/-	13.01.2022
4.	2021-22	11,88,060/-	24.06.2022

within a period of four weeks from the date of receipt of a copy of this order. The respondents are directed to afford one personal hearing to the petitioner before passing final orders.

9. With the above directions, these writ petitions stand disposed of.

No costs.

24.01.2023

Index: Yes/No

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To



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ABDUL QUDDHOSE, J.

vga

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