



WEB COPY



W.P.No.2592 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.12.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.2592 of 2022
and
W.M.P.No.2733 of 2022

Doss Sivakarthikeyan

... Petitioner

Vs.

- 1.The Income Tax Officer,
Non-Corporate Ward-10(6),
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.
- 2.The Additional Commissioner of Income Tax,
Non-Corporate Ward-10,
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.
- 3.The Principal Commissioner of Income Tax-3,
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.



W.P.No.2592 of 2022

WEB COPY

4.The Joint Commissioner of Income Tax,
TDS Cell, Range 1,
121, Nungambakkam High Road,
Chennai 600 034.

5.M/s.HDFC Bank,
Rep by its Manager,
No.8, Arcot Road,
Valasaravakkam.

6.K.E.Gnanavelraja

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the Notice dated 01.02.2022 bearing ref No.ITBA/COM/F/17/2021-22/1039259870(1) issued under Section 226(3) of the Income Tax Act, 1961 and revised vide notice dated 02.02.2022 bearing ref No.ITBA/COM/F/17/2021-22/1039316586(1) by the 1st respondent herein and quash the same and further direct the respondents 1 to 4 to refund a sum of Rs.91,16,490/- illegally recovered from the petitioner in contravention of the provisions of the Income Tax Act, 1961 along with interest.



W.P.No.2592 of 2022

For Petitioner : Mr.Athiban Vijay A.K.

For Respondent : Mr.R.S.Balaji,
Senior Standing counsel, for R1 to R4

Mr.C.Mohan,
for M/s.King & Patridge, for R5

Mr.Vijayan Subramanian for R6

ORDER

This writ petition has been filed challenging the notice dated 01.02.2022 and 02.02.2022 and also to direct the respondents 1 to 4 to refund a sum of Rs.91,16,490/- to the petitioner.

2. When this matter came up for hearing on 22.11.2023, this Court passed the following order:

“Learned counsel appearing for the respondents would submit that they are in the process of releasing the Income Tax Refund for a sum of Rs.12,60,700/- along with interest for which the petitioner is entitled for.

Accordingly, post the matter on 01.12.2023 under the caption “For Reporting Compliance”.”



W.P.No.2592 of 2022

3. Today, the learned counsel for the respondent would submit that the pursuant to the aforesaid order, the respondents 1 to 4 have processed and deposited the refund amount to the petitioner's account. Further, they had also filed the proof with regard to the said deposit before this Court and submit that the refund amount will be credited to the petitioner's account by today (01.12.2023).

4. In view of the above, no further order is required in the present writ petition. Therefore, this Writ Petition is closed. No cost. Consequently, the connected miscellaneous petitions are also closed.

01.12.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa



WEB COPY



W.P.No.2592 of 2022

To

- 1.The Income Tax Officer,
Non-Corporate Ward-10(6),
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.
- 2.The Additional Commissioner of Income Tax,
Non-Corporate Ward-10,
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.
- 3.The Principal Commissioner of Income Tax-3,
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.
- 4.The Joint Commissioner of Income Tax,
TDS Cell, Range 1,
121, Nungambakkam High Road,
Chennai 600 034.



WEB COPY



W.P.No.2592 of 2022

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.2592 of 2022
and W.M.P.No.2733 of 2022

01.12.2023