IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3997 of 2020

S.Natarajan ... Petitioner

Vs.

1.The Principal Chief Commissioner
of Income Tax (Tamil Nadu),
212, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Income Tax Officer,
Non Corporate Ward 7(1) CHE,
212, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

3.The Income Tax Officer,
Ward XIV-(4),
Office of the Income Tax,
Nungambakkam,
Chennai – 600 006.

4.The Commissioner,
Greater Chennai Corporation,
Ripon Building,
Chennai – 600 013. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the first and second respondents herein to consider the petitioner's representation dated 23.07.2018 based on the order made in W.P.No.38850 of 2005 dated 30.09.2016 and his Reply Notice, dated 06.11.2019.

For Petitioner	:	Mr.G.Mohan for Mr.S.Kumara Devan
For Respondents	:	
For R1 to R3	:	Mr.B.Ramana Kumar Senior Standing Counsel

ORDER

This is the second round of litigation before this Court.

2. Earlier, the petitioner had filed W.P.No.38850 of 2005, which came to be disposed by this Court by an order dated 30.09.2016 with the following observations:-

"2. The petitioner has filed this Writ Petition, seeking for a direction upon the first respondent/Executive Officer, Puzhual Town Panchayat, to give correct particulars of the Form XVI-A to the second respondent with full particulars of the Tax Deduction Surcharge amount for the years 2001-2002, 2002-2003 of the petitioner, as per the representation, dated 31.10.2003.

> ***3. By efflux time of time, it is not known as to what the present position is, since the first respondent has not entered appearance, though notice has been served. Therefore, if still the petitioner has any grievance, it is open to him give fresh representation along with a copy of this order to the first respondent, or any other competent authority, who has to provide information, and if such representation is made, the first respondent or the competent authority shall consider the same and pass orders in accordance with law. No costs."***

3. The first respondent in the said proceedings was the Executive Officer, Puzhal Town Panchayat, Puzhal, Chennai - 600 006. The second respondent in the said writ petition is the first respondent herein.

4. After the aforesaid order was passed by this Court, the petitioner has approached only the Income Tax Department and has now filed this writ petition for a Mandamus to direct the respondents to consider his representation dated 23.07.2018.

5. The petitioner has not given any representation to the first respondent pursuant to the above order in W.P.No.38850 of 2005. The Executive Officer, Puzhal Town Panchayat, Puzhal, Chennai - 600 006, who was the respondent in W.P.No.38850 of 2005 is also not a party to the present proceeding.

6. It is informed that the Puzhal Town Panchayat has got merged with Greater Chennai Corporation. Considering the above, the Commissioner, Greater Chennai Corporation, Chennai has been impleaded as a fourth respondent in the present writ petition, the petitioner is directed to serve fresh representation with the fourth respondent with a copy marked to the second and third respondents.

7. The second and third respondents shall also verify whether there was any failure on the part of the then Executive Officer, Puzhal Town Panchayat, Puzhal, Chennai - 600 006 to deposit any amount deducted as tax, which is said to have been deducted as tax on the amounts paid to the petitioner. The first to third respondents shall call for the records and thereafter pass appropriate orders on the petitioner's representation dated 23.07.2018 with a copy marked to the fourth respondent herein.

8. In case there was any lapse on the part of the fourth respondent, appropriate action may be taken in accordance with law. In case the amounts were indeed deducted, the petitioner shall be allowed to adjust the same against his tax liability.

9. This exercise shall be carried out by the second, third and fourth respondents within a period of sixty days from the date of receipt of a copy of this order.

10. This Writ Petition is disposed of with the above observations. No costs.

05.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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