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W.P.Nos.13479 of 2021 and etc., batch.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.11.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.13479, 13482 and 13485 of 2021

M/s.East Coast Consultants (India) Ltd.,
Rep.by its Director,
Mr.P.Arulmudi S/o.Late Ponnuramam
Aged about 61 years, H-35, G/3, Sea Shore Apts,
Thiruvalluvar nagar, Thiruvanmiyur,
Chennai-600 041.

...Petitioner in all W.Ps.

v.

1.The Designated Authority under VSVS,
The Principal Commissioner of Income-tax (Central) Chennai-2,
New No.46, Mahatma Gandhi Road,Chennai-600 034.

2.The Tax Recovery Officer,
Central-2, Room No.322, III Floor,
No.46, Nungambakkam High Road,Chennai-600 034.

3.The Deputy Commissioner of Income Tax,
Central Circle-2(1),No.46, Mahatma Gandhi Road,
Chennai-600 034.

...Respondents in all W.Ps.

Prayer in W.P.No.13479 of 2021: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus directing the 1st Respondent to adjust the refund for Assessment Years 2008-09, 2010-11 and 2013-14 to the tune of Rs.78,48,195/- against the Tax demand for Assessment Years 2009-10, 2011-12 and 2014-15 to the tune of Rs.49,92,760 on or before 30.04.2021 which is the time limit to pay the dispute tax without 10% increase.

Prayer in W.P.No.13482 of 2021: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus directing the



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1st Respondent to allow the petitioner to carry the necessary changes in FORM 4 by incorporating the payment of Rs.24.50 lakhs for AY 2011-12 giving credit to the payment made on 19.03.2020 with BSR code 6390340 and challan number 09079 and payment made on 03.02.2020 with BSR code 6390340 and challan number 05281 and thus reducing the demand for AY 2011-12 by Rs.24.50 lakhs.

Prayer in W.P.No.13485 of 2021 : Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus directing the 1st Respondent to rectify Form 5 dated 13.04.2021 for A.Y.2008-09 giving credit for Rs.25 lakhs paid on 02.07.2018 with BSR code 0270104 and challan number 00003 quantify the refund at Rs.45,84,972/-.

For Petitioner : Mr.M.P.Senthil Kumar
in all W.Ps. for Mr.G.Abraham Prabhu

For Respondents : Mr.ANR.Jayaprathap
in all W.Ps. Standing Counsel

COMMON ORDER

There are three writ petitions with the following prayers:

a) W.P.No.13479 of 2021 : To direct the 1st Respondent to adjust the refund for Assessment Years 2008-09, 2010-11 and 2013-14 to the tune of Rs.78,48,195/- against the Tax demand for Assessment Years 2009-10, 2011-12 and 2014-15 to the tune of Rs.49,92,760 on or before 30.04.2021 which is the time limit to pay the dispute tax without 10% increase.

b) W.P.No.13482 of 2021 to direct the 1st Respondent to allow the petitioner to carry out the necessary changes in Form-4 by incorporating the payment of Rs.24.50 lakhs for AY 2011-12 giving credit to the payment



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made on 19.03.2020 with BSR code 6390340 and challan number 09079 and payment made on 03.02.2020 with BSR code 6390340 and challan number 05281 and thus reducing the demand for AY 2011-12 by Rs.24.50 lakhs.

c) W.P.No.13485 of 2021 to direct the 1st Respondent to rectify Form-5 dated 13.04.2021 for A.Y.2008-09 giving credit for Rs.25 lakhs paid on 02.07.2018 with BSR code 0270104 and challan number 00003 and to quantify the refund at Rs.45,84,972/-.

2. It is submitted by the learned counsel for the petitioner that four representations were filed on different dates viz., 03.02.2021, 03.04.2021, 13.04.2021 and 22.04.2021.

3. It is submitted by the learned counsel for the Respondent that all these representations would be considered and orders would be passed for each of the assessment years after affording the petitioner a reasonable opportunity within a period of 4 weeks from the date of receipt of a copy of this order.

4. In view of the above, this Court does not intend to enter into the merits of the case. The Respondents are directed to consider the aforementioned representations submitted by the petitioner and pass



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appropriate orders after affording the petitioner a reasonable opportunity in accordance with law within a period of four weeks from the date of receipt of a copy of this order. It is open to the petitioner to make additional submissions and also rely upon any judgments / provisions.

5. The writ petitions stand disposed of. No Costs.

24.11.2023

Speaking (or) Non-Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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