



WEB COPY



W.P.No.18584 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.18584 of 2023

M/s.Narayanan Chettiar Industries,
Represented by its Partner
Rm.Subramaniam,
14, Davidson Street,
Chennai - 600 001.

... Petitioner

Vs.

1.The Income Tax Officer,
Non-Corporate Ward 12(1),
Chennai - 600 006.

2.The Joint Commissioner of Income Tax,
Non-Corporate Range 12,
Room No.15, Wing 2nd Floor,
Tower-2, BSNL Building,
No.16, Greams Road,
Chennai - 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to issue the refund due to the petitioner in PAN : AACFN7700N for the Assessment Year 1990-1991 along with interest under Sections 244A(1) and 244A(1A) of the Income Tax Act, 1961.



W.P.No.18584 of 2023

For Petitioner : Ms.T.C.A.Sangeetha

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. This Writ Petition has been filed for a Mandamus, to direct the respondents to issue the refund due to the petitioner in PAN : AACFN7700N for the Assessment Year 1990-1991 along with interest under Sections 244A(1) and 244A(1A) of the Income Tax Act, 1961.

3. During the pendency of this writ petition, the learned counsel for the petitioner submits that the respondents have credited a sum of Rs.54,13,466/- to the petitioner.

4. According to the petitioner, a further sum of Rs.7,00,000/- has to be paid, however, the same has not been paid by the respondents.



W.P.No.18584 of 2023

WEB COPY

5. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

6. The petitioner has got substantial relief during the pendency of the present writ petition.

7. Whether the petitioner is entitled for further amount or not cannot be decided straight away in this writ petition.

8. Under these circumstances, Court is inclined to dispose this writ petition by directing the petitioner to give a fresh representation to the first respondent giving all the particulars of the amounts that are yet to be paid by them.

9. The representation shall be made by the petitioner within a period of thirty days from the date of receipt of a copy of this order.



W.P.No.18584 of 2023

WEB COPY

10. The first respondent shall thereafter dispose the representation of the petitioner within a period of thirty days thereafter.

11. This Writ Petition is therefore dismissed. No costs.

12.09.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb

To

1.The Income Tax Officer,
Non-Corporate Ward 12(1),
Chennai - 600 006.

2.The Joint Commissioner of Income Tax,
Non-Corporate Range 12,
Room No.15, Wing 2nd Floor,
Tower-2, BSNL Building,
No.16, Greaves Road,
Chennai - 600 006.



WEB COPY



W.P.No.18584 of 2023

C.SARAVANAN, J.

arb

W.P.No.18584 of 2023

12.09.2023