



W.P.No.18324 of 2023

WEB COPY

Dated: 22.06.2023

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.18324 of 2023
and WMP No.17533 of 2023

Vajra Global Consulting Services LLP
Rep. by its Partner G.SankaraBaaham
No.2D, Kaashyap Enclave,
Second floor, No.207, Velachery Main Road,
Dhandeeswaram Nagar,
Velachery, Chennai 600 042

... Petitioner

Vs

1. Deputy Director of Income Tax,
Centralized processing Center,
Bengaluru

2. Income Tax Officer
Non-Corporate Ward 1(6)
Chennai Wanaparthi Block
121, Mahatma Gandhi Road
Chennai-600 034

... 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 of the 1st respondent in the intimation order dated 27.03.2021 in DIN: CPC/2021/A5/157935323 passed u/s. 143(1) along with the consequential order dated 05.04.2023 in DIN: CPC/2021/U5/326082801 passed u/s. 154 of the Income Tax Act by the 1st respondent for the



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A.Y.2020-21 and quash the same and direct the respondents to give credit for the total Tax Deducted at Source for a total sum of Rs.18,53,863/- as against credit granted for a sum of Rs.10,88,863/- and consequentially grant refund along with interest to the petitioner herein.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondents : Mr.Prabu Mukund Arunkumar
Junior Standing Counsel

ORDER

Mr.Prabhu Mukund Arunkumar, learned Junior Standing Counsel accepts notice for the respondents and is armed with instructions to enable a final disposal of this Writ Petition, even at the stage of admission.

2. The challenge is to an order dated 05.04.2023, passed under the provisions of Section 154 of the Income Tax Act, 1961 (in short 'Act') for assessment year 2020-21.

3. This Writ Petition is misconceived for the reason that the petitioner has filed a statutory appeal as against the said order, which is pending before the first appellate authority.

4. The Writ Petition appears to have been filed on the apprehension that the relief sought for would not be effectively considered or granted.

5. Events have unfolded as under:



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(i) Section 143(1) intimation dated 27.03.2021 was received by the assessee quantifying refund as per the TDS credit claimed by the petitioner in the Return of Income (ROI). In fact, AS26 as on date of intimation stood enhanced by virtue of subsequent deposits of TDS by deductors.

(ii) A rectification petition under Section 154 of the Act was filed on 08.12.2021 by the petitioner. This petition contained an error as under the head '*rectification type*', the petitioner opted for '*Reprocess the Return*' instead of '*Tax credit Mismatch Correction*'.

(iii) That rectification petition was thus disposed vide order dated 09.12.2021 re-processing the return and stating that the mistake had been rectified and no payment was due.

(iv) However, as the enhanced tax credit as sought for was not granted to the petitioner on account of the error in the rectification petition, a second rectification petition has been filed on 05.07.2022, in respect of which the present impugned order has been passed. As against this order, a statutory appeal has been filed.

6. In this Writ Petition, the petitioner has challenged the intimation under Section 143(1) on the ground that there is short fall in



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the grant of tax credit that ought to have been as per Form 26AS available at that point in time.

7. Be that as t may, the petitioner has availed statutory remedies and rectification as wel as appeal and as on date, the appeal filed by it challenging the very order impugned in this Writ Petition, is pending.

8. I see no justification for the petitioner to be permitted to ride multiple horses for the same cause of action.

9. Hence, let the petitioner pursue the appeal filed before the first appellate authority. While disposing the appeal, the appellate authority, will needless to say, consider the full TDS available to the petitioner's credit at the relevant point in time.

10. This Writ Petition stands dismissed in terms of the above order. No costs. Connected Miscellaneous Petition is also dismissed.

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Index : Yes
Speaking Order
Neutral citation:Yes

22.06.2023

To

1.Deputy Director of Income Tax,
Centralized processing Center,
Bengaluru



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Dr.ANITA SUMANTH,J.
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2.Income Tax Officer
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