



W.P.No.21822 of 2023

**WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 25.07.2023**

**CORAM :**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.21822 of 2023

M/s.Ind Eco Venture Limited,  
Represented by its Director,  
No.114, Kothari Building,  
4th Floor, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.  
PAN : AAACL6460C

... Petitioner

**Vs.**

1.The Income Tax Officer,  
Corporate Ward 2(3),  
Income Tax Department,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.

2.The Additional Commissioner of Income Tax,  
Corporate Range - 1,  
Income Tax Department,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.

3.The Principal Chief Commissioner of Income Tax,  
Income Tax Department,  
No.121, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the first respondent to dispose of the petitioner's representation dated 31.05.2023 seeking issuance of quantified refund pertaining to the Assessment Years 2009-2010 to 2012-2013 and consequentially fix a time frame for passing of orders for the issuance of refund due.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.Prabhu Mukunth Arun Kumar  
Standing Counsel

### **ORDER**

Mr.Prabhu Mukunth Arun Kumar, learned Standing Counsel takes notice on behalf of the respondents.

2. The petitioner has partially succeeded in proceedings before the Income Tax Appellate Tribunal (ITAT) for the Assessment Year 2009-2010 to 2012-2013, as a result of which, the petitioner claims that the petitioner is entitled for a refund of a sum of Rs.1,41,96,907/- for these Assessment Years, for which, giving effect to order also has been passed on 14.12.2022 by the Assessing Officer.



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3. The petitioner has sent representation and reminder representation vide letters dated 31.05.2023 and 20.06.2023, which have not evoked any positive response from the respondents.

4. Under these circumstances, the petitioner has come before this Court for a Mandamus, to direct the respondents to consider and pass appropriate orders on their representation and reminder representation.

5. Prima facie, it appears the petitioner is entitled for refund in terms of the order referred to in their representation dated 31.05.2023. The above representation dated 31.05.2023 followed by a reminder dated 20.06.2023 and further reminder representation on 21.06.2023.

6. Under these circumstances, the first respondent is directed to consider and dispose the representation/reminder representations of the petitioner within a period of thirty days from the date of receipt of a copy of this order.



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**WEB COPY** 7. In case the petitioner is entitled to refund, as has been stated in their representation dated 31.05.2023, appropriate steps may be taken to credit the amounts to the petitioner's designated account within a period of thirty days thereafter.

8. This Writ Petition stands disposed of with the above observations.

No costs.

**25.07.2023**

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

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**C.SARAVANAN, J.**

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