WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.11.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32394 of 2023

Mohamed Yousuf

... Petitioner

Vs.

1.Income Tax Officer,
Non-Corporate Ward 6(1),
BSNL Building, 2nd Floor,
Tower 16, Greams Road,
Chennai 600 006.

2.Assistant Director of Income Tax,
Centralised Processing Centre,
Income Tax Department,
Post Bag No.2, Electronic City Post Office,
Bengaluru 560 500.

3.Chief Commissioner of Income Tax-1,
Room No.113, Main Building, 1st Floor,
Chennai Main Building,
121, Mahathma Gandhi Road,
Nungambakkam,
Chennai 600 034.

... Respondents

https://www.mhc.tn.gov.in/judis

WEB COPY

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the first respondent grant refund of Rs.38,54,410/- for AY 2018-19 claimed by the petitioner in return of income filed under Section 139 rws 119(2)(b) of the Income Tax Act, 1961, in e-filing acknowledgement number 195186280101019 dated 10.10.2019 along with interests under Section 244A as applicable.

For Petitioner : Mr.N.V.Lakshmi

For Respondent : Dr.B.Ramaswamy,
Senior Standing counsel.

ORDER

This writ petition has been filed to direct the first respondent grant refund of Rs.38,54,410/- for AY 2018-19 claimed by the petitioner

2. Dr.B.Ramaswamy, learned Senior Standing counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

https://www.mhc.tn.gov.in/judis

WEB COPY

3. The learned counsel for the petitioner would submit that the petitioner had made nearly 13 representations before the 1st respondent for refund and also filed 10 grievances in the Income Tax Portal. However, the respondents had neither considered the representations nor processed the Income Tax Returns (ITR) of the petitioner. Hence, this writ petition.

4. In reply, the learned counsel for the respondent would submit that the petitioner is supposed to have file his ITR in CPCITR portal of the respondent. Further, he would submit that even if the petitioner had provided the hard copy of his ITR, the same has to be uploaded in the said portal and if the returns are not processed, thereafter, the petitioner can raise their grievances before the respondents. Consequently, after considering the grievances, the respondent will provide the link of the portal, in which the petitioner can upload his ITR for processing and in the said link, the petitioner can also file an application for refund.

https://www.mhc.tn.gov.in/judis

WEB COPY

5. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

6. Considering the submissions, the petitioner is directed to raise his grievances afresh before the respondents. Upon receipt of the same, the respondent is directed to provide CPCITR link to the petitioner. Thereafter, the petitioner is directed to upload his ITR in the said portal for processing within a period of 1 week from the date of receipt of link from the respondents. The said ITR shall be processed by the respondent within a period of 30 days thereafter.

7. With the above directions, this writ petition is disposed of. No costs.

15.11.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

https://www.mhc.tn.gov.in/judis

WEB COPY

To

1.Income Tax Officer,
Non-Corporate Ward 6(1),
BSNL Building, 2nd Floor,
Tower 16, Greams Road,
Chennai 600 006.

2.Assistant Director of Income Tax,
Centralised Processing Centre,
Income Tax Department,
Post Bag No.2, Electronic City Post Office,
Bengaluru 560 500.

3.Chief Commissioner of Income Tax-1,
Room No.113, Main Building, 1st Floor,
Chennai Main Building,
121, Mahathma Gandhi Road,
Nungambakkam,
Chennai 600 034.

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.32394 of 2023

15.11.2023

https://www.mhc.tn.gov.in/judis