



W.P.(MD)No.8441 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 17.10.2023

CORAM

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

W.P.(MD)No.8441 of 2021

A.Sheik Mohammed

... Petitioner

vs.

1.The District Collector,
Ramanathapuram District.

2.The Revenue Divisional Officer,
Ramanathapuram.

3.The Tahsildar,
Ramanathapuram.

4.Sathyavahana Selvakumar

5.The Assistant Treasury Officer,
Sub Treasury Office,
Ramanathapuram.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondents to refund the seized money for a sum of Rs.2,83,000/- with 18% per annum interest from 11.04.2011 within time frame as stipulated by the Court and the seized amount deposited as Pocket No.5 of 2011 (4 Seal) in Receipt No. 21027 before the 5th respondent.

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For Petitioner :Ms.M.Rajeswari
For R1 to R3 :Mr.M.Muniasamy
Additional Government Pleader
For R5 :Ms.K.Mahalakshmi
Standing Counsel

ORDER

This Writ Petition has been filed seeking for issuance of a Writ of Mandamus directing the respondents to refund the amount that was seized from the petitioner.

2.The third respondent has filed a counter affidavit and it will be relevant to take note of paragraphs 7 and 8 in the counter affidavit, which are extracted hereunder:

“7.I submit that the ITO Ward_2 Ramanathapuram vide his letter in BCMP57892/W_2 RMD/W/2/2018-19 Dt:14.03.2019 has requested the Principal Commissioner of Income Tax Madurai for payment of Rs.2,83,000/- towards the outstanding demands of Rs.215460/- in the case of the Petitioner for the assessment year, 2008-09, 2009-10, 2012-13 & 2013-14. Accordingly a cheque bearing No:413587 Dt:18.03.19 for an amount of Rs.2,15,460/- was drawn in favour of Income Tax Department (ITO Ward 2, Ramanathapuram) towards the outstanding demand of the assesses and the same was deposited into the account of Govt. of India on 28.03.2019.

8.Further I submit that the Petitioner vide his letter Dt. 25.03.19 addressed to the ITO, Ward_2, Ramanathapuram has



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requested to adjust the balance amount lying in the P.D. account towards self Assessment tax for the assessment year 2018-19 and Advance tax for assessment year 2019-20 payable by him. Based on the request made by the Petitioner the Assessing officer vide her letter in No. BCMP57892/ W2 RMD/W2/2018-19 Dt: 25.03.19 had requested the Principal Commissioner of Income tax Madurai to release the balance amount Rs.67540/- for adjusting the same towards the self Assessment tax payable for the assessment year 2018-19 and Advance tax for the assessment year 2019-20 payable by the Assessee Petitioner. Considering the request of the Petitioner and the report of the Assessing officer, a cheque bearing No:413587 Dt:28.03.19 for an amount of Rs: 67540/- was drawn infavour of Income tax Department (ITO Ward_2 Ramanathapuram) towards advance Tax of Rs.50,000/- payable for the year 2019-20 and an amount of Rs.17,540/- towards self Assessment tax payable for the year 2018-19 and the total amount of Rs.67540/- was deposited into the account of Govt. of India on 28.03.19.”

3.It is clear from the above that refund of the amount that is sought for by the petitioner has already been adjusted towards the outstanding self assessment tax.

4.Recording the same, the Writ Petition is disposed of. No costs.

Index :Yes / No
Internet :Yes
NCC : Yes/No
cmr

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N.ANAND VENKATESH, J.

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