



W.P.(MD).Nos.21900 and 21901 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 08.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).Nos.21900 and 21901 of 2023

W.P.(MD).No.21900 of 2023:

Yennarkay.R.Chiranjeevirathnam

... Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Central Circle – 2, C.R.Building,
V.P.Rathinasamy Nadar Road, Bibikulam,
Madurai – 625 002,
Madurai District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to consider and refund Rs.1,09,81,120/- as per the revised orders passed by the respondent in his proceedings in PAN: ABNPC2248Q/CC/MDU/2009-2010 dated 16.05.2023.

W.P.(MD).No.21901 of 2023:

Yennarkay.R.Chiranjeevirathnam

... Petitioner

Vs.



W.P.(MD).Nos.21900 and 21901 of 2023

WEB COPY
The Deputy Commissioner of Income Tax,
Central Circle – 2, C.R.Building,
V.P.Rathinasamy Nadar Road, Bibikulam,
Madurai – 625 002,
Madurai District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to consider and refund Rs.47,29,320/- as per the revised orders passed by the respondent in his proceedings in PAN: ABNPC2248Q/CC/MDU/2010-2011 dated 16.05.2023.

(In Both Writ Petitions):

For Petitioner : Mr.J.Jeyakumaran

For Respondent : Mr.N.Dilip Kumar,
Senior Standing Counsel.

COMMON ORDER

The Writ Petitions have been filed for Mandamus, directing the respondent to consider the petitioner's refund application in the light of proceedings dated 16.05.2023.

2. According to the petitioner, the litigation went up to Tribunal and the Tribunal has remitted back to the Assessing Officer to redo the exercise. The



W.P.(MD).Nos.21900 and 21901 of 2023

respondent has passed the rectification order dated 16.05.2023. Based on the rectification order, the petitioner is entitled to refund of Rs.1,09,81,120/-. But the respondent has not passed any order to consider the petitioner's refund claim. Therefore, the respondent is directed to consider the petitioner's refund claim in the light of the rectification order dated 16.05.2023 and pass orders within a period of eight (8) weeks from the date of receipt of a copy of this order.

3. In view of the above, the Writ Petitions are allowed. There shall be no order as to costs.

08.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

The Deputy Commissioner of Income Tax,
Central Circle – 2, C.R.Building,
V.P.Rathinasamy Nadar Road, Bibikulam,
Madurai – 625 002,
Madurai District.



WEB COPY



W.P.(MD).Nos.21900 and 21901 of 2023

S.SRIMATHY, J.

Nsr

W.P.(MD).Nos.21900 and 21901 of 2023

08.09.2023