



W.P.(MD).No.24538 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:03.11.2023

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

W.P.(MD).No.24538 of 2023

Manju

... Petitioner

Vs.

1.The Principal Commissioner of Income Tax-I,
Madurai.

2.The Chief Commissioner of Income Tax,
Income Tax Department,
CCIT, Madurai.

3.The Assessing Officer,
Income Tax Office,
Madurai.

...Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondents to refund of Rs.12,16,580/- of the assessment year 2016-2017 as per the order passed by the 2nd respondent dated 12.03.2021 in order No.ITBA/COM/F/17/2020-21/1031455719(1) and directing the 2nd respondent to refund the amount of Rs.5,14,010/- of the assessment year



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2017-2018 as per the order passed by the 2nd respondent dated 29.04.2021 in order No. ITBA/COM/F/17/2021-22/1032719974(1) within stipulated period fixed by this Court.

For Petitioner : Mr.S.Mahendrapathy

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner, with a grievance that the amounts to an extent of Rs.12,16,580/- (Rupees Twelve Lakhs Sixteen Thousand Five Hundred and Eighty only) for the assessment year 2016-2017 and Rs.5,14,010/- (Rupees Five Lakhs Fourteen Thousand Ten only) for the assessment year 2017-2018 were collected as income tax from the petitioner's husband in excess to the amounts which are liable to be paid, has filed the present Writ Petition seeking Mandamus to direct the respondents to refund the said amount, as per the orders passed by the second respondent on 12.03.2021 and 29.04.2021.

2. The petitioner's husband, who is an income tax assessee, died in the year 2016. Hence, the petitioner, as the wife of the assessee, has filed



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this Writ Petition.

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3. When this Writ Petition is taken up for hearing, the learned Standing Counsel appearing for the respondents submitted that the said amount of Rs.12,16,580/- (Rupees Twelve Lakhs Sixteen Thousand Five Hundred and Eighty only) and Rs.5,14,010/- (Rupees Five Lakhs Fourteen Thousand Ten only) have already been paid to the petitioner.

4. The learned counsel appearing for the petitioner has also confirmed the said submission made by the learned Standing Counsel appearing for the respondents.

5. Recording the submission made by the learned Standing Counsel appearing for the respondents and the learned counsel appearing for the petitioner, this Writ Petition is closed. There shall be no order as to costs.

03.11.2023

Index: Yes/No
Internet: Yes/No
ssb



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B.PUGALENDHI, J.

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