IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.09.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.4980 of 2024

R.Rani ...Petitioner

-Vs-

The Assessing Officer, Income Tax,
Non-Corp Ward 1(4)-CBE,
Race Course, Coimbatore. ... Respondent

Prayer : This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, to direct the respondent to allow the petitioner to file Income Tax Return for the assessment year 2019-2020 and further direct the respondent to disburse the amount to the tune of Rs.2,39,029/-, which is paid by the New India Assurance Company Limited as TDS in the petitioners PAN NO.BWUR1049H.

For Petitioner : Mr.K.Vasanthanayagan

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

This Writ Petition has been filed by the petitioner to direct the respondent to allow the petitioner to file the Income Tax Return for the assessment year 2019-2020 and further direct the respondent to disburse the amount to the tune of Rs.2,39,029/-, which is paid by the New India Assurance Company Limited as TDS in the petitioners PAN NO.BWUR1049H.

2. The case of the petitioner is that the petitioner's husband met with an accident by the Tanker Lorry, by which, the petitioner's husband sustained grievous injuries all over the body. Therefore, on 03.09.2013, the petitioner's husband filed a Motor Accident Claim Petition in M.C.O.P.No.1677 of 2013 before the Special Tribunal, Coimbatore, seeking compensation. During the pendency of the above claim petition, the petitioner's husband passed away. After his demise, the petitioner was impleaded as legal heirs in the said motor claim petition. On consideration of oral and documentary evidence, the Tribunal has awarded a sum of Rs.32,47,556/- and further directed the New India Assurance Company to pay the said amount to the petitioner and other legal heirs of the petitioner's husband. In compliance of the award dated 16.12.2017, the New India Assurance Company has paid a sum of Rs.11,95,145/- to the petitioner through her Bank account on 24.08.2018, after deducting a sum of Rs.2,39,029/- as Tax Deducted at Source (TDS). Since the petitioner was unaware of the filing of Income Tax return and refund of the TDS amount, the petitioner failed to file the Income Tax Return within time. It is pertinent to note that the petitioner is not coming under the purview of filing the Income Tax

Returns, and only for the purpose of refund of TDS, the petitioner has to file the Income Tax Return. Therefore, the petitioner has filed a petition under Section 119(2)(b) of Income Tax Act, 1960, before the Learned Principal Commissioner of Income Tax, Coimbatore, seeking to condone the delay in filing the Income Tax Return for the Assessment Year 2019-2020. The said petition was allowed on 27.08.2021, by directing the petitioner to file the Income Tax Return electronically for the assessment year 2019-2020. Though the order is in favour of the petitioner, till date, the respondent/department did not permit the petitioner to file the Income Tax Return for the Assessment Year 2019-2020. Hence, the petitioner has filed the present Writ Petition.

3. Dr.B.Ramaswamy, learned Senior Standing Counsel appearing for the respondent submitted that the case of the petitioner appears to be genuine. Therefore, he submitted that any appropriate direction may be passed by this Court and the same will be complied with.

4. Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondent and also perused the materials available on record.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, the petitioner is permitted to file the Income Tax Return for the assessment year 2019-2020 within a period of two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondent is directed to disburse the amount of Rs.2,39,029/- to the petitioner, which was paid by the New India Assurance Company, within a period of four weeks thereafter.

6. With the above directions, the Writ Petition is disposed of. No costs.

26.09.2024

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

To
The Assessing Officer, Income Tax,
Non-Corp Ward 1(4)-CBE,
Race Course, Coimbatore.

Krishnan Ramasamy,J.,
jd

W.P.No.4980 of 2024

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