IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

<u>W.P. No.6496 of 2024</u>

Geetha Mani .. Petitioner

Vs.

1. The Deputy Director of Income Tax,
   CPC Centralised Processing Centre,
   Income Tax Department,
   Post Box No.1 Electronic City Post Office,
   Bangalore 560 500.

2. The Assistant Commissioner of Income Tax,
   Business Circle XV, Chennai.

3. The Assistant Commissioner of Income Tax,
   O/o.The Assistant Commissioner of Income Tax,
   Non-Corp. Circle 3(1) CHE,
   Room No.623 A, Wanaparthy Block,
   VI-Floor, No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.

4. The Commissioner of Income Tax (Appeals),
   National Faceless Appeal Centre,
   Delhi. ..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the respondent contained in Impugned Intimation issued vide DIN

No.CPC/2021/A2/143690024 dated 04.02.2021 for the assessment year 2020-21 having acknowledgment No.592825200280920 passed by the 1st respondent and quash the same.

For Petitioner : Mr.R.Mansoor Ilahi

For Respondents : Mr.S.Rajasekar
Standing Counsel

ORDER

The present writ petition is filed challenging the proceedings dated 04.02.2021 whereby the petitioner was intimated that for the assessment year 2020-21, a refund of Rs.8,49,711/- was due and that the same was adjusted towards the total outstanding demand of the earlier Assessment Years.

2. It is submitted by the learned counsel for the petitioner that the above amount which is refundable had been adjusted for the period 2003, 2004, 2007 and 2017. It is submitted that in terms of Section 245(1) of the Income Tax Act, any adjustment ought to have been made after giving the person to whom the refund is due, an intimation of the action which is proposed to be taken. Failure to provide the above intimation

would vitiate the adjustment made.

3. The learned counsel for the respondent would submit that out of Rs.8,49,711/- adjustments have been made for the assessment period 2017-18 to the extent of Rs.8,14,000/-. The learned counsel for the respondent would agree that the money has already been adjusted and in any view an intimation would now be given and it is open to the petitioner to submit their representation or reply, if any, and the same would be considered in accordance with law, which was agreed to by the learned counsel for the petitioner.

4. In view thereof, the impugned order, dated 04.02.2021 is set aside. The impugned order shall be treated as an intimation and the petitioner shall file their representation within a period of 4 weeks from the date of receipt of a copy of this order. If any such representation is filed within the stipulated period, the respondent shall consider the same and pass appropriate orders in accordance with law after affording the petitioner a reasonable opportunity of hearing. On considering such representation, if any sum is found to be due, the same would be

refunded.

5. Accordingly, the writ petition stands disposed of. No costs.

13.11.2024

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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To:

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   Delhi.

MOHAMMED SHAFFIQ, J.

spp

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