



W.P.No.7972 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 27.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7972 of 2024

Ravikumar

... Petitioner

-VS-

1.The Principal Commissioner of Income Tax,
PCIT, Coimbatore.

2.The Joint Commissioner of Income Tax,
Range-1, Salem.

3.The Income Tax Officer,
Income Tax Ward 1(6),
Salem.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus, directing the respondents to consider the petitioner IT return application dated



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14.12.2022 for return of his TDS Amount for the Assessment Year 2019-2020 and considering the petitioner's representation dated 23.02.2023.

For Petitioner : Mr.K.Myilsamy

For Respondents : Dr.B.Ramaswamy, Sr. SC

ORDER

The petitioner seeks a direction to the respondents to consider the belated filing of the return of income for assessment year 2019-20 so as to enable the consideration of a claim for refund thereafter. The petitioner met with a road accident on 07.10.2012. He filed M.C.O.P.No.358 of 2013 before the Motor Accident Claims Tribunal Special Sub Court No.2 at Salem claiming compensation in respect of such accident. The said petition was allowed partly by awarding the sum of Rs.71,31,000/- as compensation under Award dated 09.02.2015. He filed an appeal in C.M.A.No.1739 of 2016 on the file of this Court. By judgment dated 27.06.2018, the appeal filed by the



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petitioner was allowed and the compensation was enhanced to Rs.73,25,806/-. While paying such compensation, the Insurance Company deducted TDS to the extent of Rs.5,69,000/-. In order to claim refund of the above mentioned TDS, the petitioner filed the return of income for assessment year 2019-20. Since such return of income was being filed beyond the specified time limit, the petitioner submitted a representation dated 23.02.2023 for condonation of delay. Since such representation was not disposed of, the present writ petition was filed.

2. Dr.B.Ramaswamy, learned senior standing counsel, accepts notice for the respondent. Upon considering the averments in the affidavit, in all fairness, he submits that the representation would be duly considered and disposed of.

3. Upon examining the averments in the affidavit and on scrutinizing documents filed in support of the writ petition, this



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appears to be an appropriate case to consider an application under Section 119(2)(b) of the Income Tax Act, 1961 for condonation. Since the petitioner's representation was issued on 23.02.2023, it is unclear as to whether such representation is available on the records of the Income Tax Department.

4. In these circumstances, W.P.No.7972 of 2024 is disposed of by permitting the petitioner to submit an application under Section 119(2)(b) of the Income Tax Act before the jurisdictional authority / first respondent within a maximum period of *fifteen days* from the date of receipt of a copy of this order. Upon receipt thereof, the first respondent is directed to consider and dispose of the same by taking note of the observations set out in this order within *one month* from the date of receipt of such representation. No costs.

27.03.2024

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Index : Yes / No

Internet : Yes / No



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Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY,J

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