



WEB COPY



WA No.900 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2024

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

WA No.900 of 2023

and

CMP No.8964 of 2023

M/s.Star Health and Allied Insurance Co. Ltd,
rep. By its Chief Financial Officer,
Nilesh Kambli : Appellant

versus

The Assistant Commissioner of Income Tax,
Company Circle VI (4)
7th Floor, New Block, Room No.705,
121, Mahathma Gandhi Road,
Chennai 600 034 : Respondent

Prayer: Writ appeal filed under Clause 15 of the Letters Patent against the order of the learned Single Judge dated 03.03.2023 in WMP No.1851 of 2023 in WP No.3582 of 2012.

For Appellant : Mr.G.Baskar

For Respondent : Mr.S.Premalatha,
Junior Standing Counsel



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JUDGMENT

(Judgment of the Court was made
by the Hon'ble Chief Justice)

Appellant is aggrieved by order dated 03.03.2023 passed by learned Single Judge of this Court dismissing the miscellaneous petitions that appellant had filed in an already disposed of writ petition.

2. We find nothing wrong with the impugned order. In fact, the Joint Commissioner has proceeded to pass an order, though respondent was directed to await final decision of the Apex Court. According to petitioner, the refund was only of Rs.22,24,10,646/-; whereas the refund should have been much more.

3. In fact, in our view, the Joint Commissioner should not have even passed such an order when the Court had directed respondent to await final decision of the Apex Court.



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4. Appeal stands dismissed. There will be no order as to costs.

Consequently, the interim application also stands disposed of.

(K.R.SHRIRAM, C.J.)

(SENTHILKUMAR RAMAMOORTHY, J.)

05.11.2024

Index : Yes/No

Neutral Citation : Yes/No

tar

To

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