



WEB COPY



W.P.No.18452 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.18452 of 2024

Gemini Film Circuit,
No.28, New Bangaru Colony,
West K.K.Nagar, Chennai 600 078.
Rep by its Partner Mr.K.V.Rajesh

... Petitioner

-VS-

1.The Income Tax Officer,
Non-Corp Ward 10(6), Mahatma Gandhi Road,
Nungambakkam, Chennai 600 036.

2.The Deputy Director of Income Tax,
Central Processing Centre,
Bengaluru 560 500.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents to refund a sum of Rs.50,43,400/-, which was the refund



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due to the petitioner in the for AY 2023-24, together with interest thereon under Section 244A of the Income Tax Act of 1961, and other applicable provisions of law.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondents : Mr.V.Mahalingam, Sr. SC
Mrs.S.Premalatha, Jr. SC

ORDER

By this writ petition, the petitioner seeks a direction for the refund of a sum of Rs.50,43,400/- in respect of assessment year 2023-24.

2. Although the relief claimed in the writ petition is for refund of the amount specified above, learned counsel for the petitioner submits that the last representation of the petitioner dated 06.05.2024 may be directed to be considered and disposed of. By referring to such representation, learned counsel submits that the refund was not granted earlier by citing specific proceedings. He points out that



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both the proceedings were set aside by the Income Tax Appellate Tribunal and by this Court, by orders dated 31.10.2023 and 17.10.2023, respectively. In these circumstances, he submits that there is no impediment for the consideration of the refund claim.

3. Mr.V.Mahalingam, learned senior standing counsel, accepts notice for the respondents. He submits that the petitioner's request for refund would be considered and disposed of expeditiously in accordance with law.

4. In view of the above submissions, W.P.No.18452 of 2024 is disposed of by directing the first respondent to consider and dispose of the representation dated 06.05.2024 in accordance with law within *six weeks* from the date of receipt of a copy of this order. No costs.

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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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To

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