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W.P.No.23800 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23800 of 2023 and
W.M.P.Nos.23305 & 23308 of 2023

Vajra Global Consulting Services LLP,
Represented by its Partner Shri.G.SankaraBaaham,
No.2D, Kaashyap Enclave,
Second floor, No.207, Velachery Main Road,
Dhandeeswaram Nagar,
Velacherry, Chennai-600 042.

...Petitioner

Vs.

1.Assistant Director of Income Tax,
Centralized Processing Centre,
Bengaluru.

2.Income Tax Officer,
Non-Corporate Ward 1(6),
Chennai Wanaparthi Block,
121, Mahathma Gandhi Road,
Chennai-600 034.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent in the intimation order dated 27.03.2021 in DIN:CPC/2021/A5/157935323 passed under Section 143(1) and the



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consequential order DIN:CPC/2021/U5/326691451 dated 10.07.2023 passed under Section 154 of the Income Tax Act by the 1st respondent for the Assessment Year 2020-2021 and quash the same and direct the respondents to give credit for the total input tax deducted at source for a total sum of Rs.18,53,863/- as against credit granted for a sum of Rs.10,88,863/- and consequentially grant refund along with interest to the petitioner herein.

For Petitioner : Ms.Hema Muralikrishnan

For Respondents : Mr.R.S.Balaji, Senior Standing Counsel

ORDER

An order dated 27.03.2021 and the consequential order dated 10.07.2023 are challenged. The petitioner also seeks a refund of the differential amount as between the sum of Rs.18,53,863/- and Rs.10,88,863/-.

2. The petitioner states that the return of income was filed for assessment year 2020-2021. In the said return, the petitioner had claimed TDS credit of Rs.10,88,863/-. At the time of filing the return, TDS of Rs.7,65,000/-, which was deducted by M/s.Richfeel Health and Beauty Private Limited was not reflected in Form 26AS. Subsequently, the said



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entity filed its return and the corresponding credit of Rs.7,65,000/- was reflected in Form 26AS pertaining to the petitioner's PAN. In those circumstances, the petitioner filed a rectification petition. Such rectification petition was disposed of by order dated 09.12.2021 stating that no payment was due. The present writ petition was filed in the said facts and circumstances.

3. Learned counsel for the petitioner invited my attention to the details of the petitioner's Form 26AS. She points out that the total amount deducted by way of TDS for assessment year 2020-2021 was Rs.18,53,863/-. By referring to the rectification order, she points out that credit was given only for a sum of Rs.10,88,863/-.

4. Mr.R.S.Balaji, learned standing counsel, appears for the respondents. He concurs in the submission that credit was not given to the petitioner in respect of the aggregate sum of Rs.18,53,863/-, which was deducted by way of TDS.

5. In these circumstances, the orders impugned herein warrant interference. The documents on record indicate that the total amount



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deducted as TDS was Rs.18,53,863/-. Since credit was provided only in respect of Rs.10,88,863/- and not in respect of the differential amount of Rs.7,65,000/-, the petitioner is entitled to refund in respect thereof.

6. Hence, the impugned orders are quashed and the respondents are directed to take all necessary steps to refund the sum of Rs.7,65,000/- to the petitioner. This exercise shall be completed within a maximum period of two months from the date of receipt of a copy of this order.

7. The writ petition is allowed. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

04.03.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To

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SENTHILKUMAR RAMAMOORTHY,J.

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