IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 27.08.2024
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.28995 of 2023

TEMENOS INDIA PRIVATE LIMITED,
REP BY ITS DIRECTOR, Mr. K.VISWANATHAN,
NO.146, STERLING ROAD, NUNGAMBAKKAM ,
CHENNAI- 600 034.

...Petitioner

Vs

1 CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT,
BANGALORE- 560 500

2 THE DEPUTY COMMISSIONER OF
INCOME TAX, CORPORATE CIRCLE 3(1)
MAHATMA GANDHI ROAD,
NUNGAMBAKKAM CHENNAI- 600 034.

3 THE ASSISTANT COMMISSIONER OF
INCOME TAX
INTERNATIONAL TAXATION CIRCLE 2 (2)
GREAMS ROAD, CHENNAI- 600 006.

...Respondents

Prayer:-

Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus directing the respondent to issue the refund along with interest as contemplated under Section 244A of the Income Tax Act, 1961 for the AY 2013-14, 2014-15, 2018-19, 2020-21 and 2022-2023.

For Petitioner : Mr.R.Sivaraman
For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Junior Standing Counsel for
Mr.B.Ramanakumar
Senior Standing Counsel

Order

This Writ Petition is filed seeking for a issuance a Writ, in the nature of mandamus, directing the respondent to issue refund along with interest as contemplated under Section 244A of the Income Tax Act, 1961 (hereinafter, referred to as 'the Act') for the AYs 2014-15, 2018-19, 2020-21 and 2022-2023.

2. Mr.R.Sivaraman, the learned counsel appearing for the petitioner would submit that the petitioner is engaged in the business of Software Development Services; that the petitioner, being an assessee on the files of the respondent-Income Tax Department, filed their Return of Income for the AYs 2013-14, 2014-15, 2018-19, 2020-21 and 2022-2023; pursuant to which, Assessment orders were passed, against aggrieved which, the petitioner filed Objections before DRP, the DRP rejected the petitioner's Objections as against which, the petitioner preferred Appeals before ITAT;

that in respect of AY 2023-14 and 2014-15, the petition settled the issue under a Vivad Se Vishwas Scheme.and in respect of certain AYs, where ITAT passed orders in favour of the petitioner, the petitioner had filed letter to the third respondent to pass order giving effect to ITAT order. Therefore, the learned owing to the giving effect orders passed by ITAT, after adjustment of the outstanding dues, the petitioner is entitled for the refund along with applicable interest, though the petitioner seeking for refund, has been following with the first and second respondent for disbursal of tax refund due to the petitioner for various assessment years, however, as on date, the petitioner has not received the refund, which necessitated the petitioner to file the present Writ Petition seeking for a direction on the respondents to issue refund along with interest as contemplated under Section 244A of the Income Tax Act, 1961 for the AYs 2014-15, 2018-19, 2020-21 and 2022-2023.

3. Mr.D.Prabhu Mukunth Arunkumar, learned Junior Standing Counsel for respondents would submit that against the assessment orders, since Appeals have been preferred by the petitioner, unless and until, the Appeals attain finality, the petitioner is not entitled for refund.

4 At this juncture, the learned counsel appearing for the petitioner would submit that atleast this Court may issue direction for disposal of the Appeals in a time bound manner.

5. Heard the learned counsel for the petitioner and the learned Standing Counsels for the respondents and perused the materials on record.

6. Thus, taking into consideration of the submission made by the learned counsel on both sides, this Court is of the view that unless and until, Appeals filed attains finality, the petitioner is not entitled for refund, as rightly pointed out by the learned Standing Counsel for the respondents. Therefore, this Court is not inclined to entertain the present Writ Petition, and hence, the same is ordered to be dismissed. However, while dismissing the Writ Petition, this Court issues a direction to the Appellate Authority to dispose of the Appeals within a period of 12 weeks from the date of receipt of a certified copy of this order. No costs.

27.08.2024

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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