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W.P.No.30497 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2024

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THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.No.30497 of 2024

J Rufus Dheenathayalan

... Petitioner

Vs.

1. The Income Tax Officer (HQ) (PR)
Office of the Principal Chief Commissioner
of Income tax,
Tamilnadu & Puducherry Region,
121, Mahatma Gandhi Road,
Chennai 600 0034.

2. The Income Tax Officer,
Ward-1, Christo Building,
II Floor, State Bank Road,
Ootacamund – 643 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the second respondent to refund the sum of Rs.2,28,537/- paid towards the tax for the assessment year 2015-2016 along with 6% interest to the petitioner within a time limit.

For Petitioner : Mr.J.Nagarajan
For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel



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ORDER

This Writ Petition has been filed seeking issuance of Writ of Mandamus, to direct the second respondent to refund the sum of Rs.2,28,537/- paid towards the tax for the assessment year 2015-2016 along with 6% interest to the petitioner within a time limit.

2. Heard the learned counsel appearing for the petitioner and the learned Senior Standing Counsel appearing for the official respondents and perused the materials available on record.

3. Learned counsel for the petitioner submitted that the petitioner made a request for grant of refund of tax before the first respondent on 02.05.2024. The first respondent had also vide letter dated 20.05.2025, forwarded the petitioner's representation to the second respondent with a direction to take necessary action on the petitioner representation dated 02.05.2024. Since the second respondent has not considered the petitioner's representation so far, the petitioner is constrained to file the present writ petition.



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4. It is submitted by the learned counsel for the respondents that the petitioner may submit his representation once again within a week and the same would be considered.

5. Considering the submission made by both the parties and in view of the limited prayer sought for in this Writ Petition, without going into the merits of the case, this Court directs the petitioner to file a representation afresh before the respondents and on such representation, this Court directs the respondents to consider the petitioner's representation within a period of six weeks from the date of receipt of the representation.

6. With the abovesaid direction, The Writ Petition is disposed of.

There shall be no order as to costs.

08.11.2024

mfa

Index: Yes/No

Speaking Order: Yes/No

Neutral Citation: Yes/No



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To
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MOHAMMED SHAFFIQ, J.

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