BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.02.2024

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THE HONOURABLE MRS.JUSTICE **S.SRIMATHY**

CONT P(MD)Nos.2607 & 2608 of 2023
In
W.P.(MD)Nos.21901 & 21900 of 2023

Yennarkey R.Chiranjeevi Rathnam ... Petitioner in both the Petitions.

vs.

M.Karthika,
Deputy Commissioner of Income Tax,
Corporate Circle,
C.R.Building- No.2,
V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai – 625 002,
Madurai District. ... Contemnor in both the Petitions.

PRAYER: Petition filed under Section 11 of the Contempt of Court Act, 1971, to punish the Contemnor/respondent for deliberate and wilful disobedience of the order, dated 08.09.2023 made in W.P.(MD)Nos.21901 & 21900 of 2023.

In both the Writ Petitions:

For Petitioner : Mr.J.Jeyakumaran

For Respondent : Mr.N.Dilip Kumar,
Senior Standing Counsel

COMMON ORDER

These Contempt Petitions are filed against the order, dated 08.09.2023 made in W.P.(MD)Nos.21901 & 21900 of 2023 alleging disobedience of the order.

2. Heard Mr.J.Jeyakumaran, the Learned Counsel appearing for the Petitioner, Mr.N.Dilip Kumar, the Learned Senior Standing Counsel appearing for the respondent.

3. The Learned Counsel appearing for the petitioner as well as the Learned Senior Standing Counsel appearing for the respondent submitted that the respondent had considered the case of refund and already granted refund to the tune of Rs.46,89,455/- and the same was credited in the petitioner's account. As far as the balance amount is concerned, the respondent had submitted that they have already adjusted the same.

4. The Learned Senior Standing Counsel appearing for the respondent further submitted that, it is stated in paragraph No.9 of the counter affidavit that, after receipt of the Order of this Court, the respondent sent email to the Commissioner of Income Tax, Centralized of Processing Centre, Bengaluru. The Commissioner of Income Tax, Centralized of Processing Centre, Bengaluru, has in turn granted an opportunity to the petitioner to respond for adjusting the amount, but the petitioner has not responded to the said email. The respondent waited for brief period. Thereafter in order to comply with the order and to avoid contempt the respondent had processed the refund application had adjusted the balance amount for the arrears amount for the previous assessment year.

5. Now the petitioner is praying to grant one more opportunity to contest the case and the petitioner may be permitted to respond to the email, dated 05.10.2023. But the Learned Senior Standing Counsel appearing for the respondent vehemently opposed, since the process is already been completed, the respondent cannot reopen the same. Since the petitioner is claiming one more opportunity, this Court is directing the petitioner to submit an application to the Commissioner of Income Tax, Centralized of Processing Centre, Bengaluru,

within a period of Four weeks from the date of receipt of a copy of the order. After receiving the said application from the petitioner, the Commissioner of Income Tax, Centralized of Processing Centre, Bengaluru, shall consider and pass an order, within a period of three months, thereafter.

6. Accordingly, these Contempt Petitions are closed.

23.02.2024

Index : Yes / No
Internet : Yes
KSA

Note to Office : Issue a copy of order on 18.03.2024

To

1. The Deputy Commissioner of Income Tax,
   Corporate Circle,
   C.R.Building- No.2,
   V.P.Rathinasamy Nadar Road,
   Bibikulam,
   Madurai – 625 002,
   Madurai District.

2. The Commissioner of Income Tax,
   Centralized of Processing Centre,
   Bengaluru,

S.SRIMATHY, J

KSA

Common Order made in
CONT.P(MD)Nos.2607 &
2608 of 2023

23.02.2024