



W.P.No.292 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 16.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.292 of 2025

Bhawarlal Jain

... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
Central - 2,
3rd Floor, Investigation Wing,
New No.46, Old No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle - 2(4),
Investigation Building,
New No.46, Old No.108, Mahatma Gandhi Road,
Chennai - 600 034.

3.The Joint Commissioner of Income Tax,
Central Range-2,
Investigation Building,
New No.46, Old No.108, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus directing the respondents to refund



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the amount to Rs.1,06,67,210/- along with interest u/s.244A of the Income Tax Act, 1961 and Compensatory Interest that may be fixed by this Court.

For Petitioner : Mr.I.Dinesh

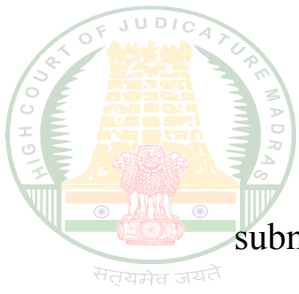
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel
and Mr.A.N.R.Jayaprathap,
Junior Standing Counsel

ORDER

This writ petition has been filed by the petitioner to direct the respondents to refund the amount to Rs.1,06,67,210/- along with interest u/s.244A of the Income Tax Act, 1961 and Compensatory Interest.

2. Learned counsel for the petitioner submitted that it would suffice if this Court issues direction to the respondents to consider the petitioner's representations dated 26.04.2024 and 25.11.2024, seeking refund of Rs.1,06,67,210/- along with interest u/s.244A of the Income Tax Act, 1961 and Compensatory Interest, within a time frame that may be fixed by this Court.

3. Learned Senior Standing Counsel appearing for the respondents



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submitted that the petitioner's representations would be considered within a period of four weeks from the date of receipt of a copy of this order.

4. Heard the learned counsel on either side and perused the materials available on record.

5. Considering the limited relief sought for by the learned counsel for the petitioner, this Court without going into the merits of the case, directs the respondents to consider and dispose of the petitioner's representations dated 26.04.2024 and 25.11.2024, within a period of four weeks from the date of receipt of a copy of this order.

6. This writ petition is disposed of with the aforesaid direction.

No costs.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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To

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