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W.P.No.3479 of 2025, etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

**W.P.Nos.3479, 1465, 1469, 1470, 255, 266,
270, 274, 3612, 3631, 3660, 3662 & 3669 of 2025
39423, 39574, 39418, 39421, 39575 & 40049 of 2024**

W.P.No.3479 of 2025:

Chandan Bandyopadhyay

... Petitioner

Vs.

1.The Income Tax Officer (HQ)(PR),
Office of the Principal Chief Commissioner of Income Tax,
Tamil Nadu & Puducherry Region,
121, Mahatma Gandhi Road,
Chennai 600 034.

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

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus, to direct the 2nd respondent to
refund the sum of Rs.2,48,338/- paid towards the tax for the assessment



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year 2015-16 on 15.04.2015 as per the Form No.16 in view of the orders passed by this Court in W.P.Nos.18566, 18788, 18608 to 18610, 18789 of 2015 dated 17.03.2017 along with 6% interest for the delay in refunding the above sum to the petitioner within a time limit as may be fixed by this Court.

For Petitioner
in all petitions : Mr.J.Nagarajan

For Respondent
in all petitions : Dr.B.Ramaswamy,
Senior Standing Counsel

COMMON ORDER

These Writ Petitions have been filed seeking issuance of Writ of Mandamus, to direct the 2nd respondent to refund the amount, which was paid towards the tax for the respective assessment years along with 6% interest to the petitioners within a time limit.

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

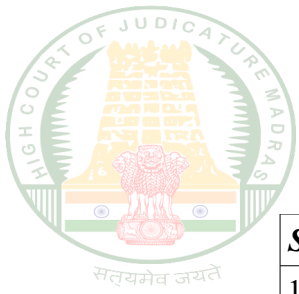


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3. The learned counsel for the petitioners submitted that the petitioners made a request for grant of refund of tax before the 1st respondent vide separate representations all dated 22.07.2024. The 1st respondent had forwarded the petitioners' representations to the 2nd respondent with a direction to take necessary action on the said representations. Since the 2nd respondent has not considered the petitioners' representations so far, the petitioners are constrained to file the present writ petitions. The details of these writ petitions in nutshell are as follows:

S.N	Writ Petition Nos.	Refund Amount	A.Y.
1	W.P.No.3479 of 2025	Rs.2,48,338/-	2015-16
2	W.P.No.1465 of 2025	Rs.64,254/-	2015-16
3	W.P.No.1469 of 2025	Rs.3,56,876/-	2016-17
4	W.P.No.1470 of 2025	Rs.2,95,658/-	2015-16
5	W.P.No.255 of 2025	Rs.1,25,229/-	2015-16
6	W.P.No.266 of 2025	Rs.1,39,128/-	2015-16
7	W.P.No.270 of 2025	Rs.2,99,059/-	2015-16
8	W.P.No.274 of 2025	Rs.1,79,284/-	2015-16
9	W.P.No.3612 of 2025	Rs.3,13,808/-	2015-16
10	W.P.No.3631 of 2025	Rs.2,00,074/-	2015-16
11	W.P.No.3660 of 2025	Rs.3,03,434/-	2016-17
12	W.P.No.3662 of 2025	Rs.4,61,409/-	2015-16
13	W.P.No.3669 of 2025	Rs.4,65,355/-	2015-16
14	W.P.No.39423 of 2024	Rs.1,11,347/-	2015-16



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S.N	Writ Petition Nos.	Refund Amount	A.Y.
15	W.P.No.39574 of 2024	Rs.2,12,960/-	2015-16
16	W.P.No.39418 of 2024	Rs.2,18,583/-	2016-17
17	W.P.No.39421 of 2024	Rs.2,25,363/-	2015-16
18	W.P.No.39575 of 2024	Rs.2,09,367/-	2015-16
19	W.P.No.40049 of 2024	Rs.5,23,021/-	2016-17

4. The learned Senior Standing counsel appearing for the respondents would submit that the petitioners may submit their representations afresh before the 2nd respondent and the 2nd respondent will forward the said representations to the concerned Authorities, so as to address the grievance of the petitioners.

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 petitioners to file their representations afresh before the 2nd respondent and on such representation, this Court directs the 2nd respondent to forward the same to the concerned Authorities. Thereafter, the Authorities concerned shall consider the petitioners' representations within a period of six weeks from the date of receipt of the representations.



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6. With the above said direction, these Writ Petitions are disposed

of. There shall be no order as to costs.

10.02.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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KRISHNAN RAMASAMY.J.,

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