



W.P.No.4624 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 13.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4624 of 2025

Vinplex India Private Limited,
Unit No.7 & 8, First Floor,
Pinnacle Building,
International Tec Park, CSIR Road,
Taramani, Chennai 600 113,
Tamil Nadu,
Rep by its Authorized Representative,
Mr.Nitesh Poojaris

... Petitioner

Vs.

- 1.Principal Commissioner of Income Tax -3,
Room No.410, IV Floor, Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
- 2.Additional/Joint/Deputy/Assistant Commissioner of Income Tax,
Income Tax Officer, Assessment Unit,
Income Tax Department,
National Faceless-Assessment Centre,
North Block, New Delhi 110 001.
- 3.Deputy/Assistant Commissioner of Income Tax,
Room No.411, 4th Floor, Wanaparthi Block,
'Aayakar Bhavan', No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.



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4. Additional/Joint Commissioner of Income Tax,
Room No.411, 4th Floor, Wanaparthi Block,
'Aayakar Bhavan', No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

5. Director of Income Tax,
Centralized Processing Center,
Bangalore

6. Director General of Income Tax (Systems),
ARA Centre, Ground Floor,
E-2, Jhandewalan Extension,
New Delhi.

7. Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
Government of India, New Delhi.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents to forthwith immediately process and grant the refund of INR 3,71,04,013/- (which includes the interest amount till October 2024) as indicated in the intimation e-mail dated 10.10.2024 issued by the 3rd respondent and appropriate interest from October 2024 till the date of payment.

For Petitioner : Mr.Karthik Sundaram

For Respondent : Ms.S.Premalatha, Jr.St.counsel
for Mr.V.Mahalingam, Sr.St. Counsel



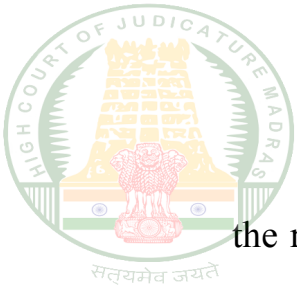
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ORDER

This writ petition has been filed to direct the respondents to forthwith immediately process and grant the refund of INR 3,71,04,013/- (which includes the interest amount till October 2024) as indicated in the intimation e-mail dated 10.10.2024 issued by the 3rd respondent and appropriate interest from October 2024 till the date of payment.

2. The learned counsel for the petitioner would submit that in this matter, the refund of a sum of Rs.3,71,04,013/-, which includes the interest amount for the period till October, 2024, was sanctioned by the respondents to the petitioner vide e-mail dated 10.10.2024. During the earlier occasion, this Court, vide order dated 10.02.2025, has directed the respondents to refund the sanctioned amount along with interest as indicated in the e-mail dated 10.10.2024. Pursuant to the said order, the petitioner had received the refund amount from the respondent. However, no interest has been paid by the respondents till date. In this regard, the petitioner had filed a representation dated 11.03.2025 before



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the respondents seeking for the said interest amount, however, the same was not at all considered and disposed of by the respondents till date.

Hence, this petition has been filed.

3. In reply, the learned Junior Standing counsel appearing for the respondents had confirmed the above submissions and would request this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Junior Standing counsel for the respondents and also perused the materials available on record.

5. In the present case, the refund of a sum of Rs.3,71,04,013/-, which includes the interest amount for the period till October, 2024, was sanctioned by the respondents to the petitioner vide e-mail dated 10.10.2024. Hence, this Court, vide order dated 10.02.2025, has directed the respondents to refund the amount along with interest as stated in the aforesaid e-mail. Accordingly, the sanctioned refund was paid by the



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respondents to the petitioner, however, no interest was paid for the said refund amount. In this regard, a representation dated 11.03.2025 has been filed by the petitioner. However, the said representation was not at all considered and disposed of by the respondents till date.

6. In view of the above, this Court directs the respondents to consider the representation filed by the petitioner dated 11.03.2025 and dispose of the same on its own merits and in accordance with law within a period of 4 weeks from the date of receipt of a copy of this order. Since no further order is required in this petition, this writ petition is closed.
No costs.

13.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

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