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W.P.No.6810 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.02.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6810 of 2025

M.Marimuthu,
23/1, Karupumanvalai,
Seegur Road, Udhagamandalam,
Finger Post,
The Nilgris 643 006

... 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 Building,
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.78,940/- paid by the petitioner towards the tax for

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the assessment 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 and also direction to pay 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 : Mr.J.Natarajan

For Respondent : Dr.B.Ramaswamy,
Senior Standing counsel

ORDER

This Writ Petition has 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 petitioner submitted that the petitioner made a request for grant of refund of tax before the 1st respondent vide representation dated 22.07.2024. The 1st respondent had forwarded the petitioner's representations to the 2nd respondent with a direction to take necessary action on the said representation. Since the 2nd respondent has not considered the petitioner's representations so far, the petitioners are constrained to file the present writ petition.

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

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 their representation afresh before the 2nd respondent and on such



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representation, this Court directs the 2nd respondent to forward the same to the concerned Authorities. Thereafter, the Authorities concerned shall consider the petitioner's representation within a period of six weeks from the date of receipt of the representation.

6. With the above said direction, this Writ Petition is disposed of.

There shall be no order as to costs.

27.02.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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KRISHNAN RAMASAMY.J.,

nsa

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