



W.P.No.6193 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 25.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.6193 of 2025

S.Selvaraj,
S/o.P.Subbaian,
No.36/2142, LIC, Jeevan Bhima Nagar,
Anna Nagar, Western Extension,
Chennai – 600 101,
Tiruvallur District.

... Petitioner

Vs.

1.The Income Tax Officer (HQ) (PR),
Office of the Principal Chief
Commissioner of Income tax,
Tamilnadu & Puducherry Region,
121, Mahatma Gandhi Road,
Chennai 600 0034.

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, pleaded to issue Writ of Mandamus, directing the second respondent to refund the sum of Rs.2,07,450/- paid by the petitioner towards the tax for the assessment year 2015-16 on 15.04.2015 as per the Form No.16 in view



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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 for a direction to pay interest for the delay in refunding the above sum to the petitioner within a time limit.

For Petitioner : Mr.J.Nagarajan
For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

This Writ Petition has been filed by the petitioner seeking to direct the second respondent to refund the sum of Rs.2,07,450/- paid by the petitioner towards the tax for 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 for a direction to pay interest for the delay in refunding the above sum to the petitioner within a time limit.

2.Heard the learned counsel appearing for the petitioner 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 petitioner is 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 representation,



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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. .

25.02.2025

rst

Index : Yes/No

Internet: Yes/No

Speaking/Non-Speaking Order

To:

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Commissioner of Income tax,
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KRISHNAN RAMASAMY, J.

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