IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4958 of 2024

Geetha Bhaskar Rao ... Petitioner

Vs.

1.Income Tax Officer
International Taxation Ward 1(1)
BSNL Building
16, Greams Road,
Chennai-600006.

2. Assistant Director of Income Tax
Centralized Processing Centre
Income Tax Department
Post Bag No.2,
Electronic City Post Office,
Bengaluru-560500.

3. Commissioner of Income Tax,
International Taxation 1
BSNL Building
16, Greams Road
Chennai-600006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents to grant the refund of Rs.17,64,660/- for A.Y.2016-17 claimed by the petitioner in her return of income filed under Section 139 (1) of the Income Tax Act, 1961 filed on 28.07.2016 vide e-filing acknowledgment number 329067420280716.

For Petitioner : Ms.N.V.Lakshmi

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel
Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

This writ petition has been filed directing the respondents to grant the refund of Rs.17 ,64,660/- for A.Y.2016-17 claimed by the petitioner in her return of income filed under Section 139 (1) of the Income Tax Act, 1961 filed on 28.07.2016 vide e-filing acknowledgment number 329067420280716.

3.The learned counsel for the Petitioner submitted that the petitioner furnished the return of income by transmitting the return electronically but could not submit ITR -V within the time limit of 120 days. Therefore, the petitioner filed application for condonation of delay in submission of Form ITR-V and the said request for condonation was rejected on 04.05.2018. Thereafter the petitioner reapplied for the same and the same was rejected on 26.11.2018.

4. Further, the learned counsel would submit that the Central Board of Direct Taxes ["CBDT"] issued Circular No.13/2020 in F.NO.225/59/2020/ITA-II dated 13.07.2020 wherein as a one time measure, the CBDT in exercise of powers under Section 119 of the Act, in case of returns for A.Y.2016-17 permitted verification of returns. The learned counsel for the petitioner further submitted that even before the circular was issued, she had verified the return using electronic verification code generated through pre-validated bank account which is one of the mode specified in para 1 of the circular. It is his further contention that the income tax portal displayed that the delay in verification was condoned vide the CBDT circular (supra) as on 13.07.2020. Thereafter, the petitioner's return of income was shown as 'Under Processing' as on 08.08.2020 in the income tax portal and thereafter on 28.09.2020, the status was showned as "Processing

aborted.". He further submitted that the status of return continues to show as "Processing aborted." till date but the reason for the same has not been communicated to the petitioner.

5. On the other hand, the learned counsel for the respondents would submit that in the present case process was aborted for the reason that no TDS amount was made available in Form 26AS and therefore the petitioner is not entitled for the refund. Further, in paragraph 17 of the counter affidavit filed by the 1st respondent, it has been stated that though the jurisdictional Assesing Officer tried to resolve the petitioner's grievance by initiating rectification proceedings under Section 154, the same could not be done as the return of income is not processed by CPC, Bengaluru. He therefore prays for appropriate orders.

6. In reply, the learned counsel for the petitioner would submit that though the petitioner's buyer had sent communications to the Income Tax Officer to make necessary corrections in the challan, the credit for TDS was not reflected in Petitioner's Form 26AS.

7. Heard both sides. Perused the records.

8. In the case on hand, admittedly the petitioner is eligible for refund of a sum of Rs.17,64,660/-, but the same could not be processed by the Department, due to technical glitches.

9. In such view of the matter, this Court directs the respondent to process the application for refund and grant eligible refund to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order.

10. With the above directions, this writ petition is disposed of. No costs.

11.06.2025

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

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