IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.7414 of 2025
& W.M.P.No.8294 of 2025

Jan De Nul Dredging India Private Limited,
Capitale, 10th Floor,
554/555, Anna Salai, Teynampet,
Chennai 600 018
Rep by its Authorized Signatory

... Petitioner

Vs.

The Deputy Commissioner of Income Tax,
Corporate Circle 1(1),
Wanapathy Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to consider the representation dated 07.08.2024 submitted by the petitioner for grant of pending refund of the tax component amounting to Rs.92,04,224/- along with applicable interest on this amount under

Section 244A of the Income Tax Act, 1961, till the date of credit in to bank account, for the Assessment Year 2011-12.

For Petitioner	:	Mr.Vikram Vijayaraghavan for Mr.Subbaraya Aiyar Padmanabhan
For Respondent	:	Mr.Prabhu Mukunth Arunkumar, Junior Standing counsel

ORDER

This writ petition has been filed to consider the representation dated 07.08.2024 submitted by the petitioner for grant of pending refund of the tax component amounting to Rs.92,04,224/- along with applicable interest on this amount under Section 244A of the Income Tax Act, 1961, till the date of credit in to bank account, for the Assessment Year 2011-12.

2. Mr.D.Prabhu Mukunth Arunkumar, learned Junior Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission

stage itself.

3. The learned counsel for the petitioner would submit that the refund of a sum of Rs.5,70,74,511/- was determined by the respondent vide the assessment order dated 31.03.2015, which was passed under Section 143(3) of the Act. For the said amount, the interest, under Section 244A of the Act, would come around a sum of Rs.1,62,66,235/-. Thus, the total refund receivable by the petitioner would be a sum of Rs.7,33,40,747/-. However, the petitioner had received the refund of only a sum of Rs.6,41,36,523/- and the balance amount of a sum of Rs.92,04,224/- is yet to be paid by the respondent. In this regard, the petitioner had made several representations before the respondent including the representation dated 07.08.2025. However, the respondents had neither considered the said representation nor processed the refund of balance amount till date. Hence, this writ petition has been filed.

4. The learned Junior Standing counsel for the respondent would submit that the refund sought for by the petitioner is pertaining to the year 2015, for which, they had belatedly filed the representation dated

07.08.2025. Hence, she requests this Court to pass appropriate orders.

5. In reply, the learned counsel for the petitioner would submit that the representations, with regard to refund, were already filed by the petitioner during several earlier occasions. However, the said representations were not at all considered by the respondent till date. Hence, he requests this Court to direct the respondent to consider the petitioner's representation dated 07.08.2024.

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

7. In the case on hand, according to the petitioner, he had already received the refund of a sum of Rs.6,41,36,523/- and he is entitled for the balance refund of Rs.92,04,224/-, however, the said amount is not yet refunded by the respondent till date. In this regard, several representations, including the representation dated 07.08.2024, had been made by the petitioner. However, the same was not at all considered by

the respondent till date.

8. In view of the above, this Court directs the respondent to consider and dispose of the petitioner's representation dated 07.08.2024 on its own merits and in accordance with law, without influenced by any of the observations made by this Court, within a period of 12 weeks from the date of receipt of copy of this order.

9. With the above direction, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

10.03.2025

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

To

The Deputy Commissioner of Income Tax,
Corporate Circle 1(1),
Wanapathy Block,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034

KRISHNAN RAMASAMY.J.,

nsa

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