



W.P.No.7992 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 21.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.7992of 2025

and

W.M.P.No.8972 of 2025

Tamil Nadu Power Finance and Infrastructure
Development Corporation Ltd., (TNPFC)
Rep. by Managing Director.

...Petitioner

Vs.

1. The Joint Commissioner of Income Tax (OSD)
TDS Circle 3 (1)
BSNL Office, 1st Floor, O/o CIT-TDS
Room No.114, No.16, Greams Road,
Thousand Lights, Chennai – 600 034.
2. The Commissioner of Income Tax (Appeals)-13
Income Tax Department,
No.16, BSNL Office, Greams Road,
Thousand Lights, Chennai – 600 034.
3. The Chief Commissioner of Income Tax
Chennai -I, Income Tax Department,
No.121, Nungambakkam High Road,
Chennai – 600 034.

...Respondents



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Prayer

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Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the first respondent in its order in DIN : CHE/CT/153 /1/07022025/00373 dated 07.02.2025 for the assessment years 2023-24 and to quash the said order and consequently, to direct the first respondent to reopen the rectification petition.

For Petitioner : Mr.P.S.Raman
Advocate General
for M/s.Gauthama Raj. C.

For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel

Order

Heard Mr.P.S.Raman, learned Senior Counsel appearing for the petitioner and Dr.B.Ramaswamy, learned Senior Standing Counsel, who takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.



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2. The challenge in this Writ Petition is to the order of rejection of the Rectification Petition by the first respondent dated 07.02.2025.

3. As against the Assessment Order passed by the respondent-Department, treating the petitioner as "assessee in default", the petitioner filed Appeals before the Appellate Authority along with Stay Petitions dated 07.05.2024 and 08.05.2024. Apart from the same, the petitioner also filed Rectification Petition under Section 154 of the Act on the ground that the entire alleged TDS default are covered by Form 26 AS and relevant circulars, notification, issued under the Act.

4. So far as the petitioner's Rectification Petitions are concerned, the same came to be rejected by the first respondent vide the impugned order dated 07.02.2025.

5. Insofar as the Stay petitions are concerned, the same have been rejected by the respondent-Department vide order dated 18.02.2025 citing that the demand could be stayed only on payment of 20% of the disputed



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tax. Aggrieved by the said order, the petitioner has filed a Writ Petition,

being W.P. No.7892 of 2025, and, this Court, considering the vital fact that

the petitioner is a state Owned Corporation and it plays an anchor role to the

development of Power Sector Projects in the State of Tamil Nadu, and it is

the specific claim of the petitioner that the money/funds received by the

petitioner-Corporation from various depositors such as Universities,

Temples, Government Companies, are all Statutory Bodies, exempted from

payment of TDS, and also taking into consideration of the suggestion made

by the learned Senior Counsel for the petitioner that the petitioner has

voluntarily come forward to deposit Rs.30 Crores, passed a conditional

order, staying the operations of the Assessment Order dated 28.02.2024

passed by the Assessing Officer, till the disposals of the Appeals filed by the

petitioners before the Appellate Authority.

6. Thus, in view of the order passed in the aforesaid Writ Petition No.7892 of 2025, the present Writ Petition is disposed of granting liberty to the petitioner to agitate the issue with regard to the rejection of the Rectification Petition filed by the petitioner before the Appellate Authority,



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which shall entertained by the Appellate Authority, while dealing with the

Appeals and pass orders in accordance with law. No costs. Consequently,

connected Miscellaneous Petition is closed.

21.03.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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