



W.P.No.8344 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED :12.03.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.8344 of 2025

N.Jamunarani

...Petitioner

Vs.

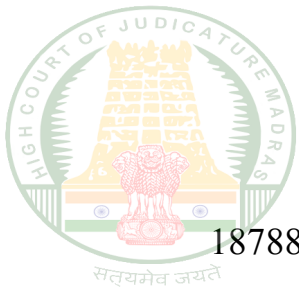
1. The Income Tax Officer (HQ) (PR),
Office of the Principal Chief
Commissioner of Income Tax,
Tamilnadu & Puducherry Region,
121, Mahatma Gandhi Road,
Chennai-600034.

2. The Income Tax Officer,
Ward-1, Christo Bldg,
II Floor, State Bank Road,
Ootacamund-643 001.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the second respondent to refund the sum of Rs.33,455/- 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 Hon'ble Court in W.P.Nos.18566,



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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.Nagarajan
for Mr.Ekalaivan
For Respondents : 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 sum of Rs.33,455/- 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 Hon'ble 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 stipulated time.

2. Heard the learned counsel appearing for the petitioner and the learned Senior Standing Counsel appearing for the respondents and perused the materials available on record.



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3. The learned counsel for the petitioner submitted that a co-employee of the petitioner viz., Mr.J.Rufus Dhennathayalam made a request for grant of refund of tax on behalf of 39 employees vide representation dated 22.07.2024. Since the respondents have not considered the petitioner's representation 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 respondents and the respondents 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 respondents and on such representation, this Court directs the respondents to forward the same to the concerned Authorities. Thereafter, the Authorities concerned shall consider the petitioner's



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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.

12.03.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,



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