IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.03.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.10639 of 2024

Rangabashyam Mahalakshmi,
38, Venkatnarayana Road,
T.Nagar, Chennai – 600 017,
Tamil Nadu – India. ... Petitioner

Vs.

1.The Income Tax Officer,
Int. Taxn Ward 1(2) Che,
Room No.413, BSNL Building,
No.16, Greams Raod, Chennai,
Tamil Nadu – 600 006.

2.Chief Commissioner of Income Tax,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai.

3.Principal Chief Commissioner of Income Tax
of Tamil Nadu and Puducherry,
Income Tax Department,
Main Building, Nungambakkam,
Chennai – 600 034.

4.Joint Commissioner of Income Tax,
International Taxation Range -I,
Income Tax Department, Chennai – 600 006.

5.Central Board of Direct Taxes (Income Tax),
4th Floor, Mayur Bhawan,
Connaught Circus,
New Delhi.

6.Income Tax Department Centralized Processing Centre (CPC),
1st Floor, Prestige Alpha No.48/1,
Hosur Rd, Uttarahalli, Hobli,
Bengaluru,
Karnataka – 560 100. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Mandamus, to direct the 1st respondent to consider the petitioner's representation dated 12.01.2024 and consequently issue the interest on refund due under Section 244A of the Income Tax Act, 1961, till the date of granting of refund for Assessment Year 2020-2021.

For Petitioner : Mr.Gayathri.S

For Respondent : Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

This Writ Petition has been filed by the petitioner seeking to direct the 1st respondent to consider the petitioner's representation dated 12.01.2024 and consequently issue the interest on refund due under Section

244A of the Income Tax Act, 1961, till the date of granting of refund for Assessment Year 2020-2021.

2.Learned counsel for the petitioner would submit that for the Assessment Year 2020-2021, the petitioner filed the return on 29.12.2020 under Section 139(1) of the Income Tax Act (hereinafter referred as 'the Act'). Subsequently, an intimation order under Section 143(1) of the Act, was also issued to the petitioner on 21.09.2021, stating that the petitioner was entitled to a refund of Rs.4,35,33,770/-. However, there were some confusions with respect to refund, as the respondents claimed that the refund deposited into the petitioner' account while no such amount was credited into the petitioner's bank account. After the continuous follow ups till 01.11.2023, it was discovered that the refund determined in this case was pending before the CPC ITR. Further, a mail from the Chennai ITO (Hqrs) (Coord) on 03.11.2023 stated that the petitioner's request for a refund was forwarded to the CPC-ITR, Bengalur and that there is a “technical code fix” that is required to release the refund. Finally, the petitioner received the refund of Rs.4,35,33,762/- on 26.12.2023. However, it was discovered that the said amount does not include interest as mandated under Section 244A of the Act. Therefore, the petitioner's made a representation dated 12.01.2024 to the 1st respondent stating that the interest for the refund was calculated incorrectly. However, the petitioner did not receive any reply for the said representation till date. Hence, the present writ petition.

3.Learned Senior Standing counsel appearing for the respondents would submit that due to some technical glitch, there was a delay in payment of refund. The respondents after ascertaining the details as to whether the refund of amount were kept pending before the Centralised Processing Centre or before the concerned Bank, the representation of the petitioner towards interest will be considered.

4.Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondents.

5.Considering the submissions made by the either side counsel, the 1st respondent is directed consider the representation of the petitioner dated 12.01.2024, seeking for the residual interest till the date of payment made, within a period of eight weeks, from the date of receipt of a copy of this order and pay the interest.

6.In the above directions, this writ petition is disposed of . No costs.

24.03.2025

rst

Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order
Neutral Citation : Yes/No

To:

1.The Income Tax Officer,
Int. Taxn Ward 1(2) Che,
Room No.413, BSNL Building,
No.16, Greams Raod, Chennai,
Tamil Nadu – 600 006.

2.Chief Commissioner of Income Tax,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai.

3.Principal Chief Commissioner of Income Tax
of Tamil Nadu and Puducherry,
Income Tax Department,
Main Building, Nungambakkam,
Chennai – 600 034.

4.Joint Commissioner of Income Tax,
International Taxation Range -I,
Income Tax Department, Chennai – 600 006.

5.Central Board of Direct Taxes (Income Tax),
4th Floor, Mayur Bhawan,
Connaught Circus,
New Delhi.

6.Income Tax Department Centralized Processing Centre (CPC),
1st Floor, Prestige Alpha No.48/1,
Hosur Rd, Uttarahalli, Hobli,
Bengaluru,
Karnataka – 560 100.

KRISHNAN RAMASAMY, J.

rst

W.P.No.10639 of 2024

24.03.2025