



W.P.No.11300 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED :28.03.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.11300 of 2025**

Thirumalai Ramesh S

...Petitioner

Vs.

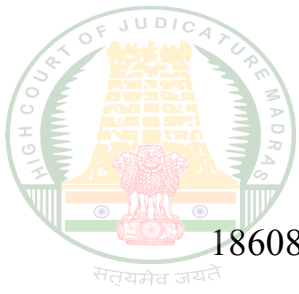
1. The Income Tax Officer (HQ) (PR)  
Office Of The Principal Chief,  
Commissioner Of Income Tax,  
Tamilnadu And Puducherry Region,  
121 Mahatma Gandhi Road,  
Chennai 600034.

2.The Income Tax Officer  
Ward-1, Christo Bldg, II Floor,  
State Bank Road,  
Ootacamund, 643001.

...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.3,09,812/- paid by the petitioner towards the tax for the assessment year 2015-16 on 15.04.2015 as per Form No.16 in view of the orders passed by this Hon'ble Court in W.P.Nos.18566, 18788,



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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 the time limit as may be fixed by this Court.

For Petitioner : Mr.J.Nagarajan

For Respondents : Dr.B.Ramaswamy  
Senior Standing Counsel

### **ORDER**

This Writ Petition has been filed seeking issuance of Writ of Mandamus to direct the second respondent to refund the sum of Rs.3,09,812/- paid by the petitioner towards the tax for the assessment year 2015-16 on 15.04.2015 as per Form No.16 in view of the orders passed by this 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 the time limit as may be fixed by this Court.

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 including the petitioner vide representation dated 22.07.2024. Since the respondents have not considered the 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 2nd respondent and the 2nd respondent 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 2nd respondent and on such representation, this Court directs the 2nd respondent to forward the same to the concerned Authorities.



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Thereafter, the Authorities concerned shall consider the petitioner's 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.

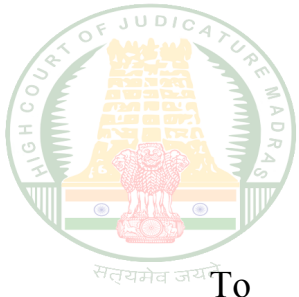
There shall be no order as to costs.

**28.03.2025**

arr

Index : yes/no

Neutral Citation : yes/no



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**Krishnan Ramasamy,J.,**

arr

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