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W.P.No.16748 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16748 of 2025

T.N. Sekar
S/o T.N Narasimhan
No. 49 Bunglow Street
Shevapet Salem-636 002

...Petitioner

Vs.

The INCOME TAX OFFICER
WARDD-1(2) SALEM NO.3
GANDHI ROAD, HASATHAMPETHI
SALEM-636 007.

..Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to issue the refund of Rs.32,289/- along with interest as contemplated u/s 244A of the Income Tax Act 1961.

For Petitioner	: Mr.S.Gautham Venkata Narayanan
For Respondent	: Dr.B.Ramaswamy, Senior Standing Counsel

Order



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This Writ Petition is filed seeking for an issuance of a writ, in

the nature of mandamus on the respondent to issue refund a sum of Rs.32,289/- along with interest as contemplated u/s 244A of the Income Tax Act 1961.

2. Mr.S.Gautham Venkata Narayanan, the learned counsel appearing for the petitioner would submit that aggrieved by the assessment order passed by the Assessing Officer, the petitioner preferred an Appeal before the Appellate Authority; that during the pendency of such appeal, the respondent herein has issued a notice attaching the petitioner's bank account and the petitioner's banker has issued a demand draft for a sum of Rs.32,289/- to the respondent on 05.03.2009; that thereafter, the Appeal was dismissed by the Appellate Authority aggrieved by which, the petitioner preferred further Appeal before the Income Tax Appellate Tribunal and the ITAT vide order dated 22.07.2016 allowed the petitioner's Appeal, whereby, the assessment order was set aside, therefore, no demand is alive, and hence, the petitioner made a application to the respondent dated 14.02.2025 seeking for refund of Rs.32,289/- which was recovered from the petitioner



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via. attachment order on 05.03.2009, however, as on date, the said request for refund has not been considered, hence, the present Writ Petition is filed.

3. Dr.B.Ramaswamy, learned Senior Standing Counsel for the respondent would submit that the request made by the petitioner vide Application dated 14.02.2025 seeking for refund would be considered and refund would be granted within the time frame as stipulated by this Court.

4. In view of the submission made by the learned Senior Standing Counsel for the respondent and considering the limited scope of the prayer, sought for by the petitioner, in this Writ Petition, this Court, without expressing any view with regard to the merits of the contentions putforth by the petitioner in the Writ Petition, is of the view that, suffice it to direct the respondent to consider the petitioner's application for refund and to grant refund to the petitioner in a time bound manner.

5. Accordingly, the Writ Petition is disposed of with a direction to the respondent to consider the representation/application made by the



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petitioner dated 14.02.2025 and dispose of the same by granting refund of

Rs.32,289/- along with interest as contemplated under Section 244 A of the

Income Tax Act, 1961, as early as possible, preferably, within a period of

eight weeks from the date of receipt of a copy of this order. No costs.

20.06.2025

sd

Index : yes/no

Neutral Citation : yes/no

To

The INCOME TAX OFFICER
WARD-1(2) SALEM NO.3
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SALEM-636 007.



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Krishnan Ramasamy,J.,

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