IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **06.06.2025**

CORAM :
THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition No.20197 of 2025

M.Sundarapandian ... 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 – 600 034.

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 Constitution of India, praying for issuance of Writ of Mandamus, directing the second respondent to refund the sum of Rs.74,483/- paid by the petitioner towards the tax for the assessment year 2016-17 on 15.04.2016 as per the 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 as per the provision under Section 244 A of Income Tax Act 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 Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

The Writ Petition is filed seeking a direction to the second Respondent to refund the sum of Rs..74,483/- paid by the petitioner towards the tax for the assessment years 2016-17 on 15.04.2016 within a time limit.

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

3. The learned counsel for the petitioner submitted that the petitioner made a request for grant of refund of tax before the first respondent on 22.07.2024. The first respondent had also forwarded the same to the second respondent with a direction to take necessary action on the petitioner representation. Since the second respondent has 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 second Respondent and the second respondent will forward the said representation to the Authorities concerned, so as to address the grievance of the petitioner.

5. Considering the submission made by both the parties and in view of the limited relief sought for in this Writ Petition, without going into the merits of the case, this Court directs the petitioner to make a representation afresh before the second respondent and on such representation being made, the second respondent is directed to forward the same to the Authorities concerned. The Authorities shall consider the same within a period of six weeks from the date of receipt of the representation.

6. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs.

06.06.2025

vum

Index	:	Yes/No
Speaking Order	:	Yes/No
Neutral Citation	:	Yes/No

KRISHNAN RAMASAMY, J.

vum

To:

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