



W.P.No.24951 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

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Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.24951 of 2025

K.Vijaya Lakshmi

...Petitioner

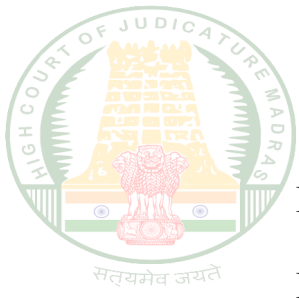
Versus

1.The Income Tax Officer (HQ) (PR),
Office of the Principal Chief,
Commissioner of Income Tax,
Tamil Nadu & 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

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the 2nd respondent to refund the sum of Rs.1,35,919/- paid by the petitioner's husband towards the tax for the Assessment Year 2015-16 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 of u/s. 244A 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.



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For Petitioner : Mr.J.Nagarajan
For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel

ORDER

Dr.B.Ramaswamy, learned Senior Standing Counsel takes notice for the respondents.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to direct the 2nd respondent to refund the sum of Rs.1,35,919/- paid by the petitioner's husband towards the tax for the Assessment Year 2015-16 in view of the Order dated 17.03.2017 passed by this Court in W.P.Nos.18566, 18788, 18608 to 18610, 18789 of 2015 and to pay interest as per the provision of u/s. 244A of Income Tax Act, 1961 for the delay in refunding the above sum to the petitioner within a time limit to be fixed by this Court.



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4. The learned counsel for the petitioner submitted that the petitioner's husband viz., Mr.K.S.Premnath who worked in Hindustan Photo Films Manufacturing Company Limited, Indunagar, Ootacamund is entitled to the refund of income tax Rs.1,35,919/- paid by him for the Assessment Year 2015-16.

4.1. It is further submitted by the learned counsel for the petitioner that the petitioner's husband had died on 12.11.2021 leaving behind his wife Mrs.K.Vijaya Lakshmi (petitioner) as his only legal heir. It is submitted that after the demise of petitioner's husband, the petitioner submitted an Online Application dated 20.10.2022 before the 2nd respondent, for refund of income tax Rs.1,35,919/- paid by the petitioner's husband for the Assessment Year 2015-16, but, the 2nd respondent has not yet considered the Online Application submitted by the petitioner. Hence, the petitioner has filed this writ petition for the relief stated *supra*.

5. The learned Senior Standing Counsel appearing for the respondents submitted that if the petitioner submits a fresh representation before the 2nd respondent, the 2nd respondent would forward the same to the



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concerned Authorities so as to address the grievance of the petitioner.

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6. Heard the learned counsel on both sides and perused the materials available on record.

7. Considering the submissions made by the learned counsel on either side and in view of the limited relief sought for in this writ petition, this Court, without expressing any opinion on the merits of the case, directs the petitioner to submit a fresh representation before the 2nd respondent. On submission of such fresh representation by the petitioner, the 2nd respondent shall forward the same to the concerned Authorities. The Authorities concerned shall consider the petitioner's representation, within a period of six weeks from the date of receipt of the same.

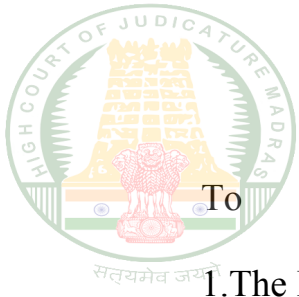
8. This Writ Petition is disposed of with the above directions. No costs.

09.07.2025

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Index: Yes/No

Speaking Order (or) Non-Speaking Order



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To

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KRISHNAN RAMASAMY, J.

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