



W.P.No.32367 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 26.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32367 of 2025

Randstad India Pvt. Ltd.,
Rep. by its Director,
Mr.Nagesh Bailur,
Old No.5 and 5A, New No.9,
Randstad House, Pycroft Garden Road,
Nungabakkam, Chennai - 600 006
Tamil Nadu, India.

... Petitioner

Vs.

- 1.Assistant Commissioner of Income Tax,
Large Taxpayer Unit, Circle 1,
3rd Floor Wanaparthy Block,
MG Road, Nungambakkam,
Chennai - 600 034.
- 2.Additional Commissioner of Income Tax,
Large Taxpayer Unit,
Main Building 4th floor of LTU Circle, 1,
Nungambakkam, Chennai - 600 034.
- 3.Principal Commissioner of Income Tax-4,
Room No.301, Wanaparthy block,
Ayankar Bhawan, Nungambakkam,
Chennai - 600 034.

... Respondents



W.P.No.32367 of 2025

Prayer:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents to consider the rectification application filed by the petitioner dated 19.04.2022 along with the follow up letter dated 15.04.2025 and 09.05.2025, in respect of the TDS credit which is appearing as per Form 26AS, grant full credit as claimed by the petitioner and grant refund along with interest under Section 244A of the Act for A.Y 2016-17.

For Petitioner : Mr.N.V.Balaji

For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner to direct the respondents to consider the rectification application filed by the petitioner dated 19.04.2022 along with the follow up letter dated 15.04.2025 and 09.05.2025, in respect of the TDS credit which is appearing as per Form 26AS, grant full credit as claimed by the petitioner and grant refund along with interest under Section 244A of the Act for A.Y 2016-17.



W.P.No.32367 of 2025

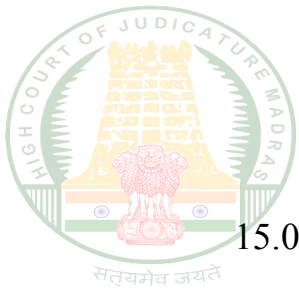
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2. When the matter was taken up for hearing, learned counsel for the petitioner submitted that direction may be issued to the respondents to consider the petitioner's rectification application dated 19.04.2022 along with follow up letters dated 15.04.2025 and 09.05.2025 and pass appropriate orders on merits and in accordance with law.

3. Learned Senior Standing Counsel appearing for the respondents submitted that the petitioner's rectification application would be considered and appropriate orders will be passed within a time frame that may be stipulated by this Court.

4. Heard the learned counsel on either side and perused the materials available on record.

5. Considering the limited relief sought for by the learned counsel for the petitioner, this Court without going into the merits of the case, directs the respondents to consider the petitioner's rectification application dated 19.04.2022 along with follow up letters dated



W.P.No.32367 of 2025

15.04.2025 and 09.05.2025 and pass appropriate orders on merits and in

WEB COPY accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

With the aforesaid direction, this writ petition is disposed of. No costs.

26.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1. Assistant Commissioner of Income Tax,
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MG Road, Nungambakkam,
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W.P.No.32367 of 2025

KRISHNAN RAMASAMY.J.,

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W.P.No.32367 of 2025

26.08.2025