



W.P.No.32379 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

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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,
Central Circle (2),
MG Road, Nungambakkam,
Chennai - 600 034.
- 2.Additional Commissioner of Income Tax,
Main Building 4th floor of LTU Circle, 1,
Nungambakkam, Chennai - 600 034.
- 3.Principal Commissioner of Income Tax-4,
3rd Floor, Wanaparthi block,
MG Road, Nungambakkam,
Chennai - 600 034.
- 4.Deputy Commissioner of Income Tax,
TDS CIRCLE -2, 1st Floor,



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Greens Road, BSNL Office,
Chennai - 600 006.

... Respondents

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Prayer:

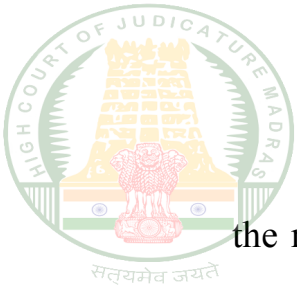
Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents to transfer the TDS credits pertaining to M/s Randstad Sourceright APAC Private Limited [PAN AAHCR9855J as prayed for vide its requests dated 31.01.2024, 15.04.2025 and 01.07.2025, in respect of the TDS credit which is appearing as per Form 26AS, grant the refund due to the petitioner along with interest under Section 244A of the Act for A.Y 2020-21.

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 transfer the TDS credits pertaining to M/s Randstad Sourceright APAC Private Limited [PAN AAHCR9855J as prayed for vide its requests dated 31.01.2024, 15.04.2025 and 01.07.2025, in respect of the TDS credit which is appearing as per Form 26AS, grant



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the refund due to the petitioner along with interest under Section 244A of the Act for A.Y 2020-21.

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 requests dated 31.01.2024, 15.04.2025 and 01.07.2025 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 requests 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.



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5. Considering the limited relief sought for by the learned counsel

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for the petitioner, this Court without going into the merits of the case, directs the respondents to consider the petitioner's requests dated 31.01.2024, 15.04.2025 and 01.07.2025 and pass appropriate orders on merits and in 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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KRISHNAN RAMASAMY.J.,

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