



W.P.No.31781 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 08.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.31781 of 2024

Shree Sathyam Charitable Trust,
35, Manthoppu S.S.D. Road,
Tiruchengode,
Namakkal - 637 211.

...Petitioner

Vs.

1.Income Tax Officer,
Exemptions Ward Salem,
Income Tax Office,
No.3, Gandhi Road,
Salem - 636 007.

2.National Faceless Appeal Centre (NaFAC),
North Block,
New Delhi - 110 001.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent herein in impugned notice in DIN:ITBA/RCV/S/226(3)_1/2024-25/1067232278(1) dated 01.08.2024 passed by the first respondent for AY 2018-19 & 2019-20 and quash the same and consequently direct the respondents to refund forthwith the excessively recovered amount over and above the 20% as prescribed by them.

For Petitioner : M/s.G.Vardini Karthik



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For Respondents : Mr.V.J.Arulraj
Senior Standing Counsel
and
Ms.Anu Ganesan
Junior Standing Counsel

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 01.08.2024 passed by the first respondent and consequently direct the respondents to refund the recovered amount.

2. The learned counsel for the petitioner would submit that the writ petition was filed challenging the recovery notice, but however, pending the writ petition, 100% of the amount was recovered from the petitioner. He would further submit that the petitioner has preferred an appeal before the second respondent and hence, it would suffice to pass any direction to dispose of the appeal in a time-bound manner.

3. In reply, the learned Senior Standing Counsel for the respondents would request eight (8) weeks time to dispose of the appeal made by the petitioner.

4. Considering the submissions made on either side, this Court directs the appellate authority to dispose of the appeal filed by the petitioner



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within a period of twelve (12) weeks from the date of receipt of a copy of this order.

5. With the above directions, this Writ Petition is disposed of. No costs.

08.07.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

sri

To

1.Income Tax Officer,
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No.3, Gandhi Road,
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KRISHNAN RAMASAMY, J.,

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