



W.P.No.39825 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated: 12/2/2025

C O R A M

THE HONOURABLE Mr.JUSTICE **KRISHNAN RAMASAMY**

Writ Petition No.39825 of 2024

a n d

W.M.P.No.43159 of 2024

1. K. Rajiv
2. K. Shyam

...

Petitioners

Vs

1. The Assistant Commissioner of Income Tax
Non-Corporate Circle – 3
Chennai.
2. The Commissioner of Income Tax (Appeals) 4
II Floor, Main Building
Income Tax Office
Chennai 600 034.
3. The Deputy Commissioner of Income Tax
Non-Corporate Circle 3
Chennai 34.

...

Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus to direct the first respondent to release the funds due to the petitioner amounting to Rs.17,34,576/- for AY 2002-03, pursuant to the order dated 23/9/2022 having No.AABPK2965K/NCC3/A.Y



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2002 – 03 passed by the third respondent along with interest as per law.

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For petitioner ... Mr.M.Thivakkaran

For respondents ... Mrs.S.Premalatha
Standing Counsel

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ORDER

This writ petition has been filed to direct the first respondent to release the funds due to the petitioner amounting to Rs.17,34,576/- for the assessment year 2002-03, pursuant to the order dated 23/9/2022 passed by the third respondent along with interest.

2. Heard Mr.M.Thivakkaran, learned counsel for the petitioners and Mrs.S.Premalatha, Standing Counsel for the respondents.

3. The learned counsel appearing for the petitioner would submit that the third respondent had passed a Rectification Order on 23/9/2022, wherein, refund amount was quantified as Rs.17,34,576/-. The first respondent is supposed to process the same. However, till date, no amount has been refunded to the petitioner. The petitioner has made representations from 10/6/2023, 21/8/2023, 11/10/2023, 15/11/2023 and lastly on 2/5/2024. Since there was no response,



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the petitioner has come forward with the instant writ petition.

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4. Per contra, the learned Standing counsel appearing for the respondents would submit that the petitioner is entitled for refund and the same will be refunded as expeditiously as possible.

5. Submission of the learned Standing Counsel appearing for the respondents is recorded.

6. It is an admitted fact that the petitioner is entitled to get the refund of Rs.17,34,576/-. Eventhough, the said amount was quantified as early as on 23/9/2022 by the third respondent, under 154 of the Income Tax Act, 1961, till date, first respondent has not considered the request of the petitioner to refund the same.

7. Hence, this Court directs the first respondent to release the funds due to the petitioners, amounting to Rs.17,34,576/- for the assessment year 2002 – 2003 with an interest to be paid at the rate of 9% within a period of forty five days from today.



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

Consequently, connected Miscellaneous Petition is closed.

9. For reporting compliance, post on 21/4/2025.

12/2/2025

mvs.

Index: yes/No

Neutral Citation: Yes/No



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To

1. The Assistant Commissioner of Income Tax
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Chennai 34.



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KRISHNAN RAMASAMY,J

mvs.

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14/2/2025



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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**WP No. 39825 of 2024
AND
WMP NO. 43159 OF 2024**

K.Rajiv
S/o. late M.S. Krishnamurthy No. 9,
Janaki Avenue, Alwarpet,
Chennai - 600 018.

Petitioner(s)

Vs

Assistant Commissioner Of Income Tax,
Non - Corporate Circle -3, Chennai
and 2 others.

Respondent(s)

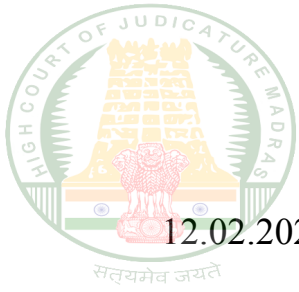
For Petitioner(s): Mr.Thivakkaran M.

For Respondent(s): Mrs.S.Premalatha
Junior Standing Counsel

ORDER

Learned Junior Standing counsel appearing for the respondents seek some more time to comply the order of this Court dated 12.02.2025.

2.The respondents are directed to comply the order of this Court dated



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12.02.2025 on or before 30.04.2025.

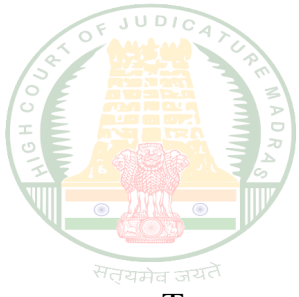
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3.Post the matter on 30.04.2025, under the caption “For Reporting Compliance.”

21-04-2025

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No

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To
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- 1.Assistant Commissioner Of Income Tax,
Non - Corporate Circle -3, Chennai.
- 2.Commissioner Of Income Tax Appeals 4
2nd Floor Main Building Income Tax office,
Chennai - 600 034
- 3.Deputy Commissioner Of Income Tax
Non - Corporate Circle -3, Chennai-34.



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KRISHNAN RAMASAMY J.
rst

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AND
WMP NO. 43159 OF 2024

21.04.2025