IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44991 of 2025

E.Rajabathar ... Petitioner

Vs.

1.The Branch Manager,
Indian Bank,
No.11-A, Nellukhader Street,
Annai Indira Gandhi Road, Kancheepuram.

2.The General Manager and
Chief Executive Officer,
Indian Bank Corporate,
No.254-260, Avvai Shanmugam Salai,
Royapettah, Chennai – 600 014.

3.The General Manager,
Indian Bank, North Beach Road,
Chennai – 600 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to refund the sum of Rs.87,022/- recovered and remitted into the account of Income Tax Department, with interest at the rate of 12% per annum from 2019 till date of payment along with the sum of Rs.95,00,000/- towards compensation for illegal assessment and recovery of Sum of Rs.87,022/- from the pension arrears of the Petitioner.

For Petitioner : Mr.S.Sadashram

For Respondents : Mr.T.Sundar Rajan

ORDER

The Petitioner has filed this Writ Petition for a direction to the Respondents to refund the sum of Rs.87,022/- being the tax deducted at source on account of failure of the Petitioner to furnish PAN details.

2. The Petitioner had earlier sent a representation dated 24.03.2025, to which, the Respondents Bank had replied back to the Petitioner by a letter issued by the Centralised Pension Processing Centre – Chennai vide order dated 05.04.2025, wherein, it has been stated as follows:-

> "With reference to the above subject, we would like to inform you that for the FY 2017-18, TDS was deducted as follows due to the reason that PAN was not furnished before the date of deduction.

Date of TDS Deduction	TDS Amount Deducted
09.02.2018	Rs.18,238/-
27.02.2018	Rs.41,200/-
Total	**Rs.59,438/-**

> PAN was provided and updated in the system only in the month of July 2018, after which no TDS has been deducted.

> Due to non-availability of PAN in Pension Master, Income Tax was deducted as per Income Tax Act 1961 Section – 206AA and remitted to Income Tax Department within the timeline. Form-16 and IT worksheets were also already provided for necessary action. The same has been already communicated to you by the bank on various occasions. “

3. Considering the same, there is no scope for mandamus as prayed for. Liberty is given to the Petitioner to approach the Income Tax Authorities for refund of deduction of TDS.

4. This Writ Petition stands disposed of with the above liberty. No costs.

05.12.2025

Neutral Citation: Yes / No
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To:

1.The Branch Manager,
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Annai Indira Gandhi Road, Kancheepuram.

2.The General Manager and
Chief Executive Officer,
Indian Bank Corporate,
No.254-260, Avvai Shanmugam Salai,
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3.The General Manager,
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C.SARAVANAN, J.

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