IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.46784 of 2025

UBER9 BUSINESS PROCESS SERVICES, Private Limited,
F-97, Newry Shreya Apartments,
Anna Nagar West,
Chennai – 600 102.
Represented by its Authorized Signatory,
Mr.Hrishikesh Datar ... Petitioner

-Vs-

1. The Principal Commissioner of Income Tax,
No.121 MG Road, Nungambakkam,
Chennai – 600 034.

2. The Assessing Officer,
Income Tax Department,
Corporate Circle 3(1)
Chennai-600 034.

3. Additional Commissioner of Income Tax,
National e-Assessment Centre,
Delhi. ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Mandamus, directing the respondents to consider the representation of the petitioner dated 25.06.2025 under section 220(6) of the Act and consequently direct them to refund the sum of Rs.16,27,422/-,being the amount recovered in excess of the statutory threshold.

For Petitioner : Mr.R.Karthikeyan
For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

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ORDER

This Writ Petition has been filed to direct the respondents to consider the petitioner's representation dated 25.06.2025 under section 220(6) of the Income Tax Act,1961 and consequently direct them to refund the sum of Rs.16,27,422/-, being the amount recovered in excess of the statutory threshold of 20%.

2. Earlier, the petitoiner suffered the Assessment Order dated 23.04.2024, the petitioner has filed an appeal before the Appellate Commissioner under Section 246A of the Income Tax Act, 1961 against the Assessment Order dated 23.04.2024 and has also pre-deposited 10% of the disputed tax which amounts to Rs.38,01,528/- at the time of filing the appeal.

3.It is the case of the petitioner that despite the pendency of appeal, the Respondents made income tax refunds for the succeeding Assessment Years 2021-2022 and 2024-2025 against the outstanding demand as follows:-

Sl.No.	Assessment Year	Refund Amount adjusted
1.	2021-2022	Rs.3,47,040/-
2.	2024-2025	Rs.50,81,910/-
	Total	**Rs.54,28,950/-**

4. It is submitted that total adjustment made by the Respondent towards the tax demand including the pre-deposit 10% of the disputed tax comes to Rs.92,30,478/- which is in excess of demand amount Rs.76,03,056/-. Therefore, it is statd that the respondents have retained amounts belonging to the petitioner in excess.

5. It is further submitted that even if 20% is required to be deposited as per the CBDT circular, the total amount that ought to have been deposited by the petitioner is only Rs.76,03,056/-. Therefore, the balance sum of Rs.16,27,422/- (i.e.,Rs.2,30,478 – Rs.76,03,056) has been recovered in excess.

6. In the light of the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, **this writ petition is disposed of** by directing the respondents to consider the petitioner's representation dated 25.06.2025 on merits within a period of six weeks from the date of receipt of a copy of this order and any amount recovered in excess of 20% shall be refunded to the petitioner. No costs. Connected W.M.Ps are closed.

11.12.2025

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Neutral Citation : Yes/No

To

1. The Principal Commissioner of Income Tax,
   No.121 MG Road, Nungambakkam,
   Chennai – 600 034.

2. The Assessing Officer,
   Income Tax Department,
   Corporate Circle 3(1)
   Chennai-600 034.

3. Additional Commissioner of Income Tax,
   National e-Assessment Centre,
   Delhi.

C.SARAVANAN, J.,

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