BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.36291 to 36293 of 2025
W.M.P.(MD)No.28875 to 28877 of 2025

Sri Ayyappan Construction,
Rep by its partner M.Ayyappan,
No.34, Mangai Valagham,
Uma Nagar, 4th cross Medical College Road
Thanjavur - 613007.

... Petitioner in all petitions

Vs.

1. The Divisional Engineer
Highways, Thanjavur.

2. The Assistant Commissioner of Income Tax
Circle 2(1), Trichy.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st respondent to pay the tax deducted at source to the petitioner along with interest on the basis of the representation sent by the petitioner dated 03.10.2025

For Petitioner
in all petitions : Mr.A.Chandrasekaran

For Respondent
in all petitions : Mr.R.Suresh Kumar, AGP for R1
Mr.N.Dilip Kumar, for R2

COMMON ORDER

These writ petitions have been filed to direct the 1st respondent to pay the tax deducted at source to the petitioner along with interest on the basis of the representation sent by the petitioner dated 03.10.2025.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, the petitioner, being a partnership firm, had executed works to the

1st respondent during the financial year 2010-11, for which, the 1st respondent had deducted TDS amount from the petitioner. However, they had failed to remit the said amount to the Department. Under these circumstances, the petitioner filed their return after adjusting the tax already deducted by the 1st respondent. However, due to the failure on the part of the 1st respondent in remitting the TDS amount, proceedings were initiated by the 2nd respondent against the petitioner. Hence, the petitioner made a representation dated 03.10.2025 before the 1st respondent, calling them to remit the TDS to the Department. However, the said representation was not at all considered by the 1st respondent till date. Hence, these petitions.

5. In reply, the learned Additional Government Pleader appearing for the 1st respondent seeks for 4 months time to consider the petitioner's representation and remit the TDS amount to the Department.

6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, the petitioner, being a partnership firm, had executed works to the 1st respondent during the financial year 2010-11, for which, the 1st respondent had deducted TDS. However, they had failed to remit the said amount to the Department. Under these circumstances, the petitioner filed their return after adjusting the tax already deducted by the 1st respondent. Due to the failure on the part of the 1st respondent in remitting the TDS amount, proceedings were initiated by the 2nd respondent against the petitioner. Hence, the petitioner made a representation dated 03.10.2025 before the 1st respondent, calling them to remit the TDS to the Department. However, the said representation was not at all considered by the 1st respondent till date.

8. In view of the above, this Court directs the 1st respondent to dispose of the petitioner's representation dated 03.10.2025 in accordance with law within a period of 4 months from the date of receipt of a copy of this order.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.12.2025

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

To

1. The Commissioner Of Commercial Taxes
O/o. The Principal and Special Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 600 005.

2. The State Tax Officer
Dindigul (Rural) Assessment Circle
Commercial Taxes Buildings
Sub-Collectors Office Road,
Dindigul - 624 001.

KRISHNAN RAMASAMY.J.,

nsa

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