



W.P.No.4796 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4796 of 2024

Envirocal India Private Limited,
Rep. by its General Manager,
No.56/1C, Anna Salai,
Guindy, Chennai – 600 032.

.... Petitioner

Vs

1.The Income Tax Officer,
NON CORP-WARD I(2) Che,
Aayakar Bhawan,
121 MG Road, Nungambakkam,
Chennai – 600 034.

2.The Deputy Director of Income Tax,
Centralized Processing Center,
Income Tax Department,
Bengaluru.

.... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order dated 07.03.2023 passed by the respondent and consequently direct the respondents to correct the mistake committed by the petitioner in filing of Income Tax Return for the assessment year 2022-2023 on 28.11.2022 and give credit to the amount Rs.2,49,812/- which is already paid by the petitioner in Wrong Minor head payment of Demand/Penalty/Interest



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etc. under Undisclosed Foreign Income and Assets and Imposition of Tax Act, 2015 (Black Money Act) (109) instead of Self-Assessment Tax (300) and drop the demand raised by the respondent under Section 143(1) of the Income Tax Act, 1961 for non-payment of Income Tax for the assessment year 2022-2023 along with interest, process the balance refund for Assessment Year 2023-24 which was withheld.

For Petitioner : Mr.K.Vasanthanayagan
For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel

ORDER

There is no representation on behalf of the petitioner.

2. However, the learned counsel for the respondent, who appears through video conference submitted that nothing survives for further adjudication in this writ petition, as the petitioner's concern has been redressed by passing of a rectification order dated 25.03.2025 under Section 154 of the Income Tax Act, 1961.

3. Recording the above submission of the learned counsel for the respondent, this Writ Petition is closed. No costs.

30.01.2026

Internet : Yes/No
Index : Yes/No
Neutral Citation: Yes / No
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C.SARAVANAN, J.

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