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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.No.6187 of 2024

in

W.P.No.4169 of 2024

Ambika Cotton Mills Limited,
Rep. by its Chairman cum Managing Director,
Mr.P.V.Chandran,
S/o. Mr.Subramaniam,
Aged 74 years,
No.9A, Valluvar Street,
Sivanantha Colony,
Tatabad, Coimbatore – 642 012.

... Petitioner

Vs.

1. The Principal Chief Commissioner of Income Tax (TN & Puducherry)
Main Building, 121, M.G. Road,
Nungambakkam,
Chennai – 600034.

2. The Assistant Commissioner of Income Tax,
Corporate Circle – 1,
No.63, Race Course Road,
Coimbatore – 641 018.

3. The Central Board of Direct Taxes
Ministry of Finance,
Government of India,
Department of Revenue,
Central Secretariat,
North Block, New Delhi – 110 001.



4. The Assistant Director of Income Tax,
Centralised Processing Centre,
1st Floor, Prestige Alpha No.48/1, 48/2,
Beratenaagrahara Begur, Hosur Rd,
Uttarahalli Hobli,
Bengaluru – 560110.

... Respondents

For Petitioner : Mr.I.Dinesh
For Respondents : Mrs.C.P.Priya,
Senior Standing Counsel.

ORDER

This Civil Miscellaneous Petition has been filed seeking amendment of the writ of Mandamus directing the fourth respondent to grant interest under Section 244A(1)(a) of the Income Tax Act, 1961 for the Assessment Year 2020-21, for the remaining period from 01.04.2020 till 19.02.2024 (i.e. 46 months, 18 days) and to grant compensatory interest, in place of the earlier relief relating to refund pursuant to the Rectification Order passed under Section 154 read with Section 143(3) of the Income Tax Act, 1961 dated 27.05.2023 passed by the 2nd Respondent.

2. Heard the learned counsel for the petitioner and perused the materials available on record.

3. Being Satisfied with the reasons stated in the affidavit filed in support of this petition, this Civil Miscellaneous Petition is ordered as prayed for.



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4. Post the main writ petition after two weeks.

5. Registry is directed to carry out the amendment and number the papers, if they are otherwise in order.

16.02.2026

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To:

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C.SARAVANAN, J.

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