



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09.06.2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 12303, 12306, 12307 and 12309 of 2024**

M/S.Dassault Systems Simulia Corporation,  
(PAN - AADCD3705D)  
C/o. Dassault Systems India Pvt. Ltd.,  
Floor 10, ASV N Ramana Towers,  
New No.52, Venkatnarayana Road,  
T. Nagar, Chennai-600017, Represented by its  
Authorised Signatory  
Mr. Vishwanath KundapurShet

..Petitioner in  
all WPs

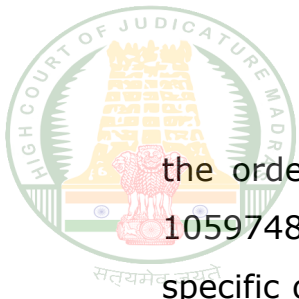
Vs

The Deputy Commissioner of Income Tax,  
International Taxation Circle-1(1),  
Room No. 407, 4th Floor, Tower 1,  
BSNL Building, No. 16, Greaves Road,  
Chennai -600 006.

..Respondent in  
all WPs

**W.P. No.12303 of 2024:** Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of mandamus directing the Respondent to appropriately modify its order giving effect to the order of the Honourable High Court in ITBA-GEA-M-260A-2023-24-1059749159(1) dated 16 January 2024 assessment year 2003-04 with a specific direction to grant interest under Section 244A of the Act from the date of payment of taxes till the date of actual issuance of such refund within such reasonable time as this Honourable Court may think appropriate.

**W.P. No.12306 of 2024:** Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of mandamus directing the Respondent to appropriately modify its order giving effect to



the order of the Honourable High Court in ITBA-GEA-M-260A-2023-24-1059748915(1) dated 16 January 2024 assessment year 2004-05 with a specific direction to grant interest under Section 244A of the Act from the date of payment of taxes till the date of actual issuance of such refund within such reasonable time as this Honourable Court may think appropriate.

**W.P. No.12307 of 2024:** Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of mandamus directing the Respondent to appropriately modify its order giving effect to the order of the Honourable High Court in ITBA-GEA-M-260A-2023-24-1059864363(1) dated 16 January 2024 assessment year 2005-06 with a specific direction to grant interest under Section 244A of the Act from the date of payment of taxes till the date of actual issuance of such refund within such reasonable time as this Honourable Court may think appropriate.

**W.P. No.12309 of 2024:** Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of mandamus directing the Respondent to appropriately modify its order giving effect to the order of the Honourable High Court in ITBA-GEA-M-260A-2023-24-1059749159(1) dated 16 January 2024 assessment year 2006-07 with a specific direction to grant interest under Section 244A of the Act from the date of payment of taxes till the date of actual issuance of such refund within such reasonable time as this Honourable Court may think appropriate.

For Petitioner: Mr.SP Chidambaram  
in all WPs

For Respondent: Mr. B.Ramana Kumar,  
Senior Panel Counsel  
Mr.Avinash Krishnan,  
Junior Panel Counsel  
in all WPs



**COMMON ORDER**

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Learned counsel for the petitioner has requested that the writ petitions be dismissed as withdrawn in view of the subsequent development, whereby rectification order dated 03.03.2025 was issued, granting a substantial portion of the interest.

2. Taking note of the request for withdrawal, these writ petitions are dismissed as withdrawn without any order as to costs.

**09.06.2026**

Index: Yes/No

Neutral Citation: Yes/No

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To

The Deputy Commissioner of Income Tax,  
International Taxation Circle-1(1),  
Room No. 407, 4th Floor, Tower 1,  
BSNL Building, No. 16, Greaves Road,  
Chennai -600 006.



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WP Nos. 12303, 12306, 12307 & 12309 of 2



**SENTHILKUMAR RAMAMOORTHY J.**

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**WP Nos. 12303, 12306,  
12307 and 12309 of 2024**

**09.06.2026**