



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21606 of 2025
and WMP.No.24373 of 2025**

RS Development and Constructions India Pvt.
Limited, Rep. by its Director, Mr. S.Sathish,
S/o. Mr. Subramaniam, aged 47 years, 567,
4th Sector, 17th Street, Kalaignar Karunanidhi
Nagar, Chennai – 600078.

..Petitioner

Vs

1. The Centralized Processing Centre
1st Floor Prestige Alpha No. 48/1 48/2
Beratenagrahara Begur, Hosur Road,
Uttrahalli Hobili, Bengaluru,
Karnataka 560 100.
2. The Deputy Commissioner of Income Tax
Circle -1, LTU, New Building,
Aayakar Bhawan, No. 121, Nungambakkam
High Road, Chennai – 600034.
3. The Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre,
Income Tax Department, Ministry of Finance,
C-Block, 4th Floor, S.P. M. Civic Center,
New Delhi – 110001.

..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus directing the 1st Respondent to forthwith refund the amount of Rs. 1,00,71,018/-, which has been unlawfully adjusted against the disputed demand for the AY : 2022-23 u/s. 245 of the Act, pursuant to the adjustment made vide intimation u/s.143(1) of the Act dated 04.11.2024 bearing DIN CPC/2425/G23/515834806.



SENTHILKUMAR RAMAMOORTHY, J.

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For Petitioner:

Ms. A.Nikitha
for Mr. Baskar G

For Respondents:

Ms. S.Premalatha, Senior Panel Counsel

ORDER

Learned counsel for the petitioner has circulated a letter dated 03.06.2026 stating that he has been instructed to withdraw the writ petition. Taking note of the same, W.P.No.21606 of 2025 is dismissed as withdrawn without any order as to costs. Consequently, the connected miscellaneous petition is closed.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

1.The Centralized Processing Centre

1st Floor Prestige Alpha No. 48/1 48/2 Beratenagrahara Begur, Hosur Road,
Uttrahalli Hobili, Bengaluru, Karnataka 560 100.

2.The Deputy Commissioner of Income Tax

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