



WP(MD). No.5325 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated : **26.02.2026**

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

WP(MD). No.5325 of 2026

Palanisamy Gounder Selvam

... Petitioner

Vs

1. The Assistant Commissioner of Income Tax,
Central Circle-2,
No.44, Williams Road,
Cantonment, Tiruchirappalli - 620 001.
 2. The Additional Commissioner of Income Tax,
Central Range,
Madurai Additional Office Building,
GT Floor, (IT Staff Quarters Building),
Meenambalpuram, Madurai 625 002.
 3. The Principal Commissioner of
Income Tax (Central),
O/o. PCIT (Central) Chennai – 2,
Aayakar Bhawan, 121, MG Road,
Nungambakkam, Chennai 34.
 4. The Director General of Income Tax (Investigation),
Aayakar Bhawan, New Income Tax Building 2nd Floor,
New No.46, Old No.108, M.G.Road,
Nungambakkam, Chennai - 600 034.
- ... Respondents



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PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Mandamus, direct the Respondents to grant refund of Rs.13,87,500/- u/s. 132B (4) and Rs.4,24,112/- U/s. 244A of IT Act for the A.Y 2020-21 and Compensatory Interest that may be fixed by this Court.

For Petitioner : Mr.G.Baskar

For Respondents : Mr.N.Dilipkumar

ORDER

This Writ Petition is filed seeking a direction to the respondents to grant refund of Rs.13,87,500/- u/s. 132B (4) and Rs.4,24,112/- U/s. 244A of IT Act for the A.Y 2020-21 and Compensatory Interest that may be fixed by this Court.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the petitioner has filed very many applications seeking to refund of the amount along with interest. However, till date the same have not



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been considered by the respondents. Hence, the petitioner has filed this Writ Petition.

4. The learned counsel appearing for the respondent submits that the petitioner may be directed to submit a fresh application along with a copy of this order. Upon receipt of the same, the said representation will be considered.

5. In view of the above, this Court directs petitioner to file a fresh application, seeking to refund along with the interest, along with the copy of this order forthwith and after receipt of the same, the respondents are directed to dispose of the said application, within a period of eight (8) weeks thereafter.

6. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs.

26.02.2026

Index: Yes/No
NCC : Yes/No
vsm

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KRISHNAN RAMASAMY, J.

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