



WEB COPY



W.P.No.28340 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28340 of 2023

Late Anupam Chandra Ray
Represented by Legal Representative
Manotosh Kumar Datta,
DD 85, Flat A, 4th Floor,
Sector 1, Salt Lake City,
Salt Lake, North 24 Parganas,
Bidhannagar CC Block S.O, 700 064,
West Bengal.
PAN : ACMPD9036B

... Petitioner

Vs.

- 1.Income Tax Officer,
Ward 1, Puducherry,
Income Tax Department,
D.P.Thottam, Muthailpet,
Puducherry - 605 003.
- 2.The Central Processing Centre,
Bengaluru, Income Tax Department,
Bengaluru, Karnataka - 560 500.
- 3.The Principal Commissioner of Income Tax,
Chennai - 3,
Income Tax Department,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.



W.P.No.28340 of 2023

4.The Director of Income Tax (Systems),
Income Tax Department,
Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to grant refund of Rs.9,04,260/- as quantified in effect order passed under Section 5(2) of the VSVS Act, 2020 dated 24.11.2021 along with applicable interest as per the Income Tax Act, 1961 to be credited to the nominated bank account of the writ petitioner herein pertaining to the Assessment Year 2010-2011.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.R.S.Balaji
Senior Standing Counsel

ORDER

Mr.R.S.Balaji, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

3. The petitioner has filed this writ petition for a mandamus to direct the respondents to refund a sum of Rs.9,04,260/- as quantified in effect giving order dated 24.11.2021 passed under Section 5(2) of the Direct Tax



W.P.No.28340 of 2023

Vivad se Vishwas Act, 2020 along with applicable rules i.e., Vivad se Vishwas Rules, 2020.

4. The petitioner has sent several representations, some of the representations are dated 03.05.2022 and 01.07.2022.

5. The first respondent is therefore directed to consider and pass appropriate orders on the aforesaid representations of the petitioner in view of the settlement of dispute of the petitioner vide Direct Tax Vivad se Vishwas Act, 2020, within a period of six weeks from the date of receipt of a copy of this order.

6. This Writ Petition is disposed of with the above observations. No costs.

27.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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C.SARAVANAN, J.

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