K. Krishnaraj v. Income Tax Officer-I(2) and others

W.P. 28158/2004 with W.M.P. 34195/2004

No neutral citation stated in source | 2020-10-07

Writ challenge to rejection of a belated refund claim failed on the explanation and powers shown in the record.

119(2)(b) | 239(2)(c)

High Court of Judicature at Madras | Single Judge | P.D. Audikesavalu

Assessment years: 1995-96

Historical source review

The judgment is summarized as delivered. Subsequent appeals and current judicial treatment have not been verified.

01 FACTS OF THE CASE

The petitioner challenged the Chief Commissioner's 2 April 2004 proceedings rejecting a refund claim for assessment year 1995-96 as time-barred. He sought completion of assessment and refund of Rs.1,04,489 said to have been paid in excess. The challenged proceedings were under section 119(2)(b) and referred to the one-year limit in section 239(2)(c).

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02 DISCUSSION BY THE HON'BLE COURT

The Court found that the petitioner had delayed filing returns and that his explanation was wholly unsatisfactory. It further recorded that no power enabling the concerned authorities to condone this delay had been shown. Finding no infirmity in the decision-making process, it declined discretionary judicial review under Article 226.

Source: PDF p.2

03 JUDICIAL DECISION

The writ petition was dismissed, the connected miscellaneous petition closed, and no costs ordered.

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04 OUTCOME / IN WHOSE FAVOUR

The administrative rejection remained undisturbed. The Court did not order refund of Rs.1,04,489 or determine that amount as an independently established entitlement.

Source: PDF p.1

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

A claimed overpayment did not cure the delay problem — The requested refund amount appears in the prayer, while the decision concerns limitation and the inadequate explanation. For a comparable challenge, evidence supporting the tax credit and a persuasive account of delay address different issues. This order cannot be cited as a computation approving the claimed excess tax.

The power observation is confined to what was demonstrated — Paragraph 3 says that a condonation power of the concerned authorities had not been shown. That is narrower than an exhaustive ruling that section 119(2)(b) can never support delayed claims. The source does not examine any identified delegation or circular; their availability and application cannot be supplied by inference from this brief order.

Judicial review did not reopen the assessment merits — The Court tested the decision-making process and declined interference, rather than remanding or directing a fresh assessment. The source omits the return date and details of the rejected explanation, so it cannot establish a factual template for every delayed refund. Its historical section 239 reference also requires separate legal verification before use for a later year.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Judicature at Madras official judgment PDF (20050825_HCMA012350082004.pdf)

Complete 3-page court PDF read for this correction.

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All three original pages read and visually inspected, including copy endorsements. The supplied filename and stable ID carry 2005-08-25, but the actual order is dated 7 October 2020; metadata follows the original and the stable ID is preserved. The source gives neither the actual return-filing date nor the detailed delay explanation. The Niranjan Dass citation is reported in the source but has not been independently verified.

STATUTORY SCOPE

Historical refund dispute for assessment year 1995-96; section 119(2)(b) proceedings and section 239(2)(c) as referred to in the order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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