IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATE: 19.07.2019
CORAM
THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.17483 of 2019
&
W.M.P.Nos.16959 and 16960 of 2019

G 2193 Thenmelpakkam Urban Cooperative Credit Society
Rep. By its Secretary
S.Vani, F/51
W/o.Deivasigamani
Thenmelpakkam Village
Anjur Post
Chengalpattu Taluk
Kancheepuram District ... Petitioner

Vs.

The Income Tax Officer
Non-Corporate Ward 22(5)
2nd Floor No.7, Ramakrishnan Street
West Tambaram
Chennai – 45 ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the entire records relating to the impugned notice issued by the respondent in PAN AACAT7857R/2017-18 dated 25.04.2019 and quash the same.

For Petitioner : Mr.C.Prakasam

For Respondent : Mr.A.N.R.Jayaprathap
Standing Counsel

O R D E R

Mr.C.Prakasam, learned counsel on record for writ petitioner and Mr.A.N.R.Jayaprathap, learned junior Standing Counsel (Income Tax) on behalf of sole respondent are before this Court.

2.With consent of learned counsel on both sides, main writ petition itself is taken up, heard out and is being disposed of.

3. As per the case file placed before this Court, writ petitioner has been described as 'Thenmelpakkam Urban Cooperative Credit Society'. In the writ petition, a notice under Section 142(1) of 'Income Tax Act, 1961' ('IT Act' for brevity) being notice dated 25.04.2019 bearing reference PAN AACAT7857R/2017-18 (hereinafter 'impugned notice' for brevity) has been called in question.

4. Impugned notice, being notice under Section 142(1) of IT Act, calls upon the noticee to file income tax returns for the Assessment year 2017-18. A perusal of the impugned notice reveals that it is addressed to 'Thenmelpakkam Primary Agricultural Co-op. Bank Ltd.,' For the purpose of clarity, it is set out that writ petitioner is 'Thenmelpakkam Urban Cooperative Credit Society' and the noticee in the impugned notice is 'Thenmelpakkam Primary Agricultural Co-op. Bank Ltd.,'. Suffice to say that writ petitioner, as described in the writ petition, noticee qua impugned notice and the manner in which the entities have been described has been noticed. Considering the narrow scope of the writ petition, it may not be necessary to delve further into this aspect of the matter.

5. Short point in this writ petition is, it is the case of the writ petitioner that writ petitioner/noticee in the impugned notice, is entitled to claim deductions under Section 80P of IT Act. Being entitled to claim deductions under Section 80P of IT Act cannot be a ground to interfere with the impugned notice owing to the peculiar facts of this case.

6. Suffice to say that writ petitioner/noticee in impugned order shall file returns for the Assessment Year 2017-18 as called for in the impugned notice, but it is open to the writ petitioner noticee in the impugned notice to claim that they are entitled to claim deductions under Section 80P of IT Act. If such a claim is made, the same shall be dealt with in accordance with law and in the light of the obtaining legal position that has been laid down by this Court. As this puts an end to the anxiety of the writ petitioner, instant writ petition is disposed of holding that the writ petitioner/noticee in impugned notice shall respond to impugned notice inter alia by filing income tax returns for the Assessment Year 2017-18 and such reply/returns shall be processed in accordance with law.

This writ petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gpa

To

The Income Tax Officer
Non-Corporate Ward 22(5)
2^{nd} Floor No.7, Ramakrishnan Street
West Tambaram
Chennai - 45

+1cc to M/s.C.Prakasam, Advocate sr.62259
+1cc to M/s.A.P.Srinivas, Advocate sr.62470

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cp(co)
nr 26/08/2019