

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.32529 of 2019

No.3386 Kattumadhappur Primary Agricultural
Cooperative Credit Society Ltd.,
Rep.by its Secretary,
G.Lathadevi.

... Petitioner

vs.

1.The Commissioner,
Income Tax (Appeals) -3,
Coimbatore.

2.The Income Tax Officer,
Ward-2(2), TPR, Income Tax Office,
No.121, 60 Feet Road,
Tiruppur - 641 602.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus, directing the 1st respondent to entertain the petitioner society appeal dated 11.01.2019 and dispose the same on merits without insisting to deposit of 20% of the demand.

For Petitioner : Mr.C.Prakasam
For Respondents : Mr.A.P.Srinivas
Standing Counsel

O R D E R

This writ petition is filed seeking for mandamus directing the first respondent to entertain the appeal dated 11.01.2019 filed against the order of assessment made by the Assessing Officer dated 19.12.2018, without insisting to deposit 20% of the demand.

2. Mr.A.P.Srinivas, learned standing counsel, who takes notice for the respondents submitted that there is no conditions stipulated in the Statute for making pre-deposit of 20% of the demand and therefore, the apprehension of the petitioner is not well founded.

3. The learned counsel for the petitioner submitted that the above submission made by the learned standing counsel for the respondents may be recorded and the writ petition may be closed.

4. Accordingly, this Writ Petition is closed, by recording the above said submission made by the learned standing counsel for the respondents. No costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

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To

1.The Commissioner,
Income Tax (Appeals) -3,
Coimbatore.

2.The Income Tax Officer,
Ward-2(2), TPR, Income Tax Office,
No.121, 60 Feet Road,
Tiruppur - 641 602.

+1 cc to Mr.C.Prakasam Advocate sr96894
+1 cc to Mr.A.P.Srinivas Advocate sr97282

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