

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P.No.3806 of 2020
and
WMP. Nos.4503 & 4504 of 2020

A.A.187 Nasiyanur Primary Agricultural
Cooperative Credit Society Ltd.,
Rep. by its Secretary,
R.ChinnarajuPetitioner

Vs.

1. The Income Tax Officer,
Ward-2 (1), Erode,
Income Tax Office,
No.15, Gandhiji Road, Erode - 638 001,
Erode District.
- 2.The Commissioner of Income Tax,
Appeals III, Coimbatore,
Coimbatore District. Respondent

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the 2nd respondent to dispose the Appeal filed by the petitioner society on 13.01.2020 till such time restraining the 2nd respondent from initiate any recovery proceedings.

For Petitioner : Mr.C.Prakasam
For Respondent : Mr.ANR. Jaya Prathap
Standing Counsel

O R D E R

The petitioner seeks a Writ of Mandamus directing the second respondent, that is, the Commissioner of Income Tax, Appeals III, Coimbatore to dispose the Appeal filed by the petitioner society on 13.01.2020 till such time restraining the 2nd respondent from initiate any recovery proceedings.

2. This prayer is misconceived seeing as the petitioner has rightly availed of the remedy of statutory appeal and in such circumstances, it is for the petitioner to approach the authorities under the Act seeking stay of recovery.

3. This Writ Petition is thus dismissed. Connected Miscellaneous Petitions are dismissed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

rkp

To

1. The Income Tax Officer,
Ward-2 (1), Erode,
Income Tax Office,
No.15, Gandhiji Road, Erode - 638 001,
Erode District.

2.The Commissioner of Income Tax,
Appeals III, Coimbatore, Coimbatore District.

+1cc to Mr.C. Prakasam, Advocate, S.R.No.21513

+1cc to Mr.A.P. Srinivas, Advocate, S.R.No.20871

W.P.No.3806 of 2020

and

WMP. Nos.4503 & 4504 of 2020

EU 24.6.2020

सत्यमेव जयते

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