

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.02.2020

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.4106 of 2020
WMP.No.4859 of 2020

C.C.2360, Devampalayam Primary
Agricultural Cooperative Credit Society Ltd.,
Rep.by its Secretary
Kokila ...Petitioner

--Vs--

- 1.The Commissioner of Income Tax,
Appeals (III)
Coimbatore, Coimbatore District
- 2.The Income Tax officer,
Non-Corp Ward-3(2), CBE,
No.63, Race Course Road,
Coimbatore- 641 018 ...Respondents

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, forbearing the 2nd respondent from taking any steps to recovery of the demand by the 2nd respondent from the petitioner society till the disposal of the appeal pending before the 1st respondent filed by the petitioner on 06.02.2020.

For Petitioner : Mr.C.Prakasam
For Respondent : Mr.A.N.R.Jeya Prathap
Standing Counsel

O R D E R

Heard Mr. C. Prakasam, learned counsel for the petitioner and Mr. A. N. R. Jeya Prathap, learned Standing Counsel for the respondents.

2. The petitioner seeks a mandamus forbearing the 2nd respondent/Income Tax Officer from taking any steps to recover the demand, arising from an order of assessment dated 30.11.2019, passed for the assesment year 2017-18, till the disposal of statutory appeal pending before the 1st respondent/Commissioner of Income Tax (Appeals)-III.

3. Such a blanket mandamus cannot be granted. The petitioner has filed the appeal on 06.02.2020 and has

simultaneous therewith rightly filed an application for stay before R1. This application is admittedly pending.

4. In the light of the aforesaid, while rejecting the prayer raised by the petitioner, R1 is directed to hear the petitioner and pass orders on the application for stay, considering in detail the threefold aspect of prima facie case financial stringency and balance of convenience within a period of three weeks from today i.e. on or before 11.03.2020. Some of the bank accounts of the petitioner are stated to be attached. The balance, if any, in the bank account shall not be appropriated till 11.03.2020.

5. This writ petition is dismissed. Consequently, connected miscellaneous petition is closed with no order as to costs.

Sd/-

Assistant Registrar(CCC)

//True Copy// Sub Assistant Registrar

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To

1.The Commissioner of Income Tax,
Appeals (III)
Coimbatore, Coimbatore District

2.The Income Tax officer,
Non-Corp Ward-3(2), CBE,
No.63, Race Course Road,
Coimbatore- 641 018

+1cc to Mr.c.Prakasam , Advocate SR.No. 14628

+1cc to Mr.A.P.Srinivas , Advocate SR.No. 14843

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A.SK(24/02/2020)