

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:09.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.6071 & 6074 of 2020
W.M.P.No.7128, 7129, 7138 & 7150 of 2020

A.A.282, Kolappalur Primary Agricultural
Co-Operative Credit Society Ltd.,
Rep.by its Secretary,
C. Chadrasekaran

...Petitioner in
W.P.No.6071 of 2020

K 2004 Veerapandi Cooperative House
Building Society Limited,
Rep. by its Secretary,
A. Nagaraj

...Petitioner in
W.P.No.6074 of 2020

--Vs--

- 1.The Commissioner of Income Tax (Appeals)
Coimbatore, Coimbatore District. ...1st Respondent in both WPs
- 2.The Deputy Commissioner of Income Tax,
Centralized Procession Center (CPC)
Income Tax Department,
Bengaluru-560 500 ...2nd Respondent in W.P.No.6071 of 2020
- 3.The Income Tax Officer,
Ward-2(1), TPR, Income Tax Office,
No.121, 60 Feet Road,
Tiruppur-641 602 ...2nd Respondent in W.P.No.6074 of 2020

PRAYER in W.P.No. 6071 of 2020: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the entire records relating to the impugned order passed by the 2nd respondent in Demand Identification No.2019201837027637511T, dated 31.05.2019 and quash the same.

PRAYER in W.P.No. 6074 of 2020: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the entire records relating to the impugned order passed by the 2nd respondent in DIN & Order No.

ITBA/AST/S/ 143(3)/ 2019-20/ 1023495591(1), dated 31.12.2019 and quash the same.

For Petitioner : Mr.C.Prakasam
in both WPs

For Respondents : Mr.Prabu Mukunth Arun Kumar
No Wp 6071/2020 Junior Standing Counsel

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
for Income tax

C O M M O N O R D E R

Mr.Prabu Mukunth Arun Kumar, learned Junior Standing Counsel accepts notice for the respondents and is armed with instructions. He points out that the impugned orders are only an intimation under Section 143(1) and that the proceedings for assessment have been completed under scrutiny thereafter.

2. The petitioners have filed an appeal, admittedly, challenging the orders of assessment dated 31.05.2020 and 31.12.2019 before the Commissioner of Income Tax (Appeals). In such circumstances, these writ petitions are not maintainable. At this stage, Mr.Prakasam, learned counsel states that he restricts his prayer only for interim protection against recovery.

3. I am not inclined to consider the request for interim protection when the appellate authority, seized of appeal is also empowered to consider and deal with all matters incidental to the appeal. The petitioners are thus at liberty to approach the Appellate Authority seeking appropriate remedy in this regard. These writ petitions are dismissed. Consequently, connected miscellaneous petitions are closed with no order as to costs.

Sd/-

Assistant Registrar (CS I)

//True Copy//

Sub Assistant Registrar

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To

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

2.The Deputy Commissioner of Income Tax,
Centralized Procession Center (CPC)
Income Tax Department,
Bengaluru-560 500

3.The Income Tax Officer,
Ward-2(1), TPR, Income Tax Office,
No.121, 60 Feet Road,
Tiruppur-641 602

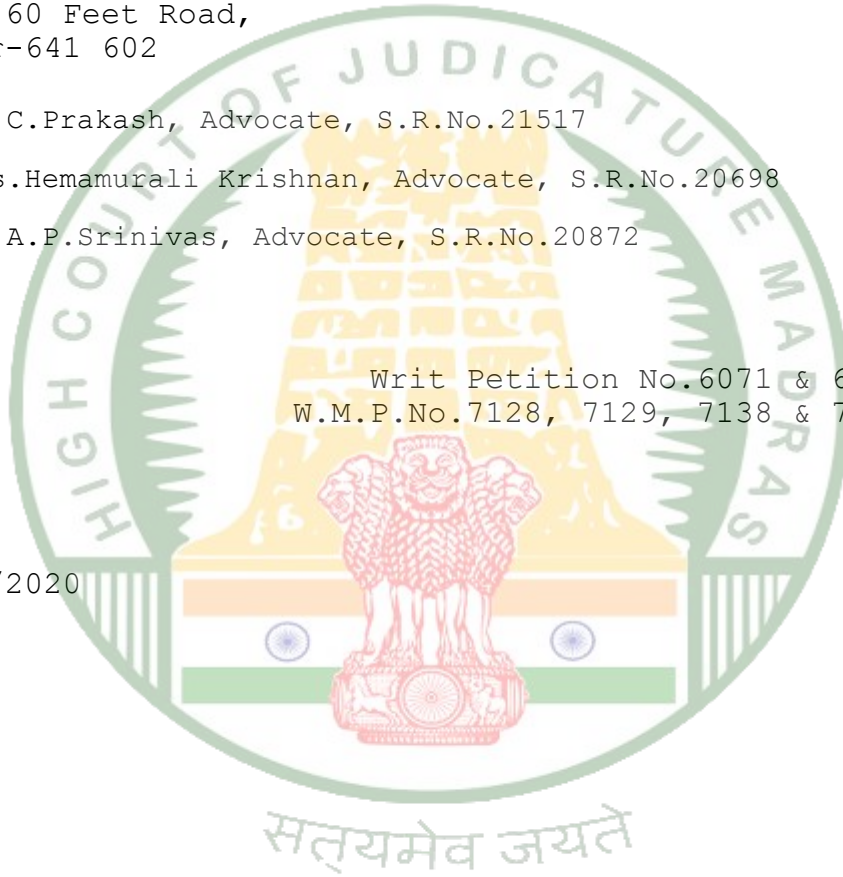
+1cc to Mr.C.Prakash, Advocate, S.R.No.21517

+1cc to M/s.Hemamurali Krishnan, Advocate, S.R.No.20698

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.20872

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NRJK (CO)
KKV/21/07/2020



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