

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.6072 & 6075 of 2020
and
WMP. Nos.7133, 7134, 7135 & 7136 of 2020

Sathya Industrial Workers Cooperative,
Housing Society Ltd.,
No.CBE/HSG-5,
Rep. by its Secretary,
D.Vasuki. ...Petitioner in W.P. No.6072 of 2020

Thiyagi Kumaran Industrial Workers Cooperative
House Construction Society Ltd.,
No.K.1983 Rep. by its Secretary,
T.S.Rajkumar. ...Petitioner in W.P. No.6075 of 2020

Vs.

The Deputy Commissioner of Income Tax, CPC
Centralized Processing Center,
Income Tax Department,
Bengaluru- 560 500. ... Respondent in both WPs

PRAYER in both WPs: 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 respondent in Demand Identification No.2019201837027558291T & 2019201837027764635T dated 31.05.2019 and quash the same.

For Petitioner : Mr.C.Prakasam in both WPs

For Respondent : Mr.Prabu Mukunth Arunkumar,
in both WPs

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 order of assessment dated 31.05.2020 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 dismissed with no order as to costs.

Sd/-

Assistant Registrar(ADI MDU)

//True copy//

Sub Assistant Registrar

rkp

To

The Deputy Commissioner of Income Tax, CPC
Centralized Processing Center,
Income Tax Department,
Bengaluru- 560 500.

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.20697

+1cc to Mr.S.Karthikeyan, Advocate SR.No.21515

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MG (CO)

GMV (28/07/2020)