

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.6457 and 6462 of 2020  
and WMP. Nos.7630, 7633, 7634 , 7638, 7641 and 7642 of 2020

K 114 Gobichettipalayam Public Servants Co-Op.  
Thrift & Credit Society Limited  
represented by its Secretary Mr.S.K.Srinivasan

...Petitioner in both W.Ps

Vs.

1. The Income Tax Officer,  
Ward 2(1), Erode.
2. The Commissioner of Income Tax (Appeals)  
Coimbatore - 3.
3. The Branch Manager,  
Erode District Central Co-operative Bank,  
Gobichettipalayam.

... Respondents in both W.Ps

PRAYER: PETITIONs filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of the first Respondent in DIN and Notice No: ITBA/RCV/S/226(3)\_1/2019-20/1025538305(1), quash the bank attachment notice dated 21.02.2020 issued therein for the assessment years 2013-14 and 2016-17.

For Petitioner : Mr.R.L.Ramani, S.C.

For Mr.P.V.Sudakar

For Respondents: Mr.A.P.Srinivas

Senior Standing Counsel - R1 & R2

C O M M O N O R D E R

Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for respondent Nos.1 and 2 and is ready to proceed with the matter. Notice is not issued to R3 as it is not necessary in the view that I have taken in this matter.

2. The petitioner has approached this Court even pending stay applications before the Commissioner of Income Tax (Appeals), since coercive recovery proceedings have been initiated by attachment of bank accounts.

3. A learned single Judge of this Court in the case of Paulsons Litho Works vs Income-Tax Officer And Others (208 ITR 676) has reiterated the settled position that the Commissioner of Income Tax (Appeals), while entertaining the appeal filed by an assessee, is the appropriate authority to deal with all matters of interim protection incidental to the appeal itself. This settled position is reiterated by this Court in several successive matters.

4. It is thus directed that the recovery proceedings initiated in the present matters shall be kept in abeyance and the Commissioner of Income Tax (Appeals) is directed to dispose the stay applications filed by the petitioner within four (4) weeks from today after hearing the petitioner. Till the disposal of the stay applications, no further recovery action be initiated.

5. As far as the attachment of the bank account of the petitioner is concerned, the same shall continue. However, the balances therein shall not be appropriated till the disposal of the stay applications as aforesaid.

6. These Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

s/d-  
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

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To

1. The Income Tax Officer,  
Ward 2(1), Erode.
2. The Commissioner of Income Tax (Appeals)  
Coimbatore - 3.

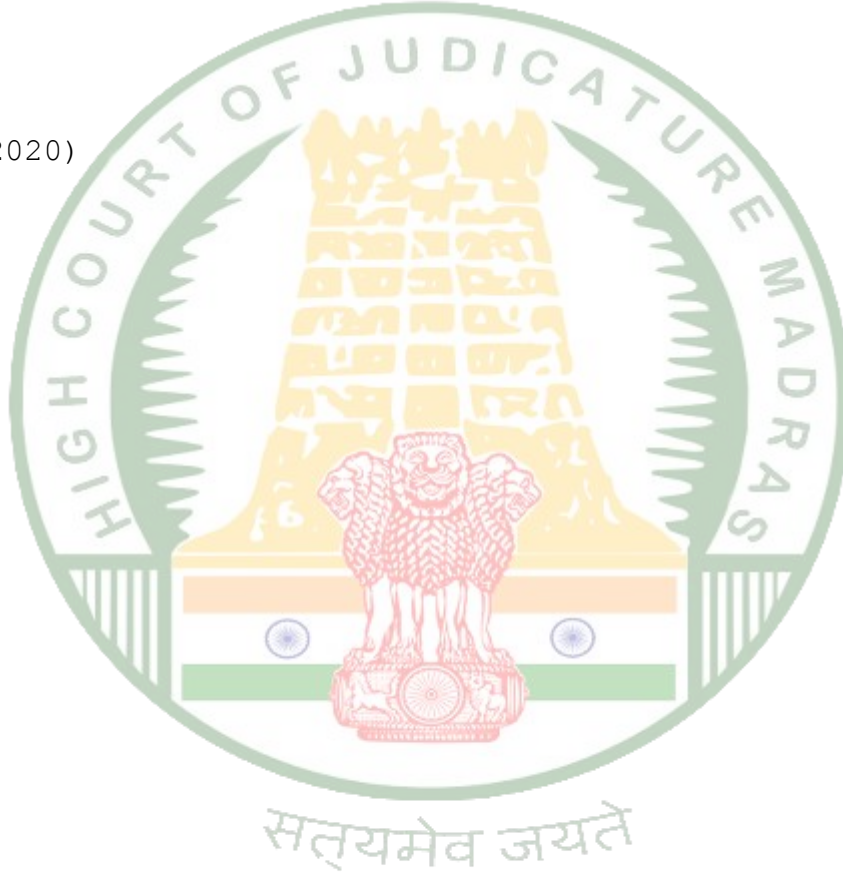
3. The Branch Manager,  
Erode District Central Co-operative Bank,  
Gobichettipalayam.

+2 Ccs to Mr.B. Raveendran, Advocate sr 22102 & 22101.

+1 CC to Mr.A.P.Srinivas, Advocate sr 22855.

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LN(CO)  
SP(19/03/2020)



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