BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 27.07.2020

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).No.6539 of 2020
and
W.M.P.(MD).No.5886 of 2020

M/s.Dindigul Central Co-operative Bank Limited,
Represented through its Managing Director,
Kootturavu Nagar, Trichy Road,
Dindigul-624 005. ...Petitioner

Vs.

The Assistant Commissioner of Income Tax,
O/o. The Assistant Commissioner of Income Tax,
TDS Circle, Kulamangalam Main Road,
Meenambalapuram, Madurai-625 002. ...Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the respondent to take up the petition filed under Section 154 of the Income Tax on 23.03.2020 by the petitioner for rectification of mistake against the 30 orders passed under Section 194N on 11.03.2020 and 12.03.2020 and to offer personal hearing and to pass consider order as expeditiously on merits of the petition or to issue such suitable writ or direction as expedient to the merits of the matter.

For Petitioner : Mr.S.Seenivasagam
For Respondent : Mrs.S.Srimathy
Senior Standing Counsel

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ORDER

Heard the learned counsel appearing for the petitioner and the learned Senior Standing counsel appearing for the respondent / Income Tax Department.

2. The writ petitioner is a District Central level Co-operative Bank. The respondent issued a notice to the petitioner alleging that the petitioner had not complied with the requirements of Section 194N of the Income Act, 1961 (hereinafter referred to as 'the Act'). The respondent had passed as many as thirty orders on 11.03.2020 and 12.03.2020, confirming the demands set out in the shown cause notices. Aggrieved by the same, the petitioner filed petitions under Section 154 of the Act on 23.03.2020.

3. This Writ Petition has been filed for directing the respondent to take up those petitions and pass orders thereon. This writ petition was taken up by me along with a batch of other Writ Petitions. In those writ petitions, the orders passed by the Assessing Officers had been formally challenged. But in the case on hand, the petitioner had not challenged the same. He had only asked for a Mandamus for directing the respondent to dispose of this petition. When the petitioner himself has not challenged the orders passed by the respondent, it would not be proper for me to quash the same. However, the respondent is directed to dispose of the petitions filed by the petitioner under Section 154 of the Act in the light of the order dated 27.07.2020 passed by me in W.P.(MD). No.6102 of 2020 etc batch. Such an order will be passed by the respondent within a period of twelve weeks from the date of receipt of a copy of this order. The respondent is restrained from giving effect to the order that is sought to be rectified by the petitioner herein till the rectification proceedings are concluded.

4. The Writ Petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

tsg

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The Assistant Commissioner of Income Tax,
O/o. The Assistant Commissioner of Income Tax,
TDS Circle, Kulamangalam Main Road, Meenambalapuram,
Madurai-625 002.

+1 CC to Mr.S.SEENIVASAGAM, Advocate SR-13311.

ORDER MADE IN
W.P.(MD).No.6539 of 2020
27.07.2020

CS (24.08.2020) 2P 3C