

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2021

CORAM

HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.3006 & 3210 of 2021

and

WMP. Nos.3372 , 3373, 3639 & 3642 of 2021

D.Mathiyazhagan

...Petitioner in W.P. No.3006 of 2021

S.544, The TANGEDCO Mettur Workshop Circle and Thermal power station -II Employees Co-operative Thrift and Credit Society Ltd rep by its Secretary M.Balamurugan, S/o.Madhaiyan, 4-G 16-A Workshop Colony, Mettur Dam, Mettur Taluk, Salem District.

... Petitioner in W.P. No.3210 of 2021

Vs

1.The Assistant Director of Income Tax (CPC), Government of India, Ministry of Finance, Central Processing Center, Income Tax Department, Bengaluru - 560 500.

2.The Income Tax Officer, Government of India, Ministry of Finance, Income Tax Department, No.3, Gandhi Road, Salem - 636 007.

3.The Branch Manager, The Salem District Central, Co-operative Bank, Mettur Branch, Mettur Dam-1, Mettur Taluk, Salem District.

...Respondents in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus to call for the records of the 2nd respondent relating to Demand Letter No.DIN:ITBA/COM/F/17/2020-21/1028925864(1) & 1028924928 (1) A.Y.2018-19 both dated 09.12.2020 to quash the same in so

far as it relates to the society to issue consequential direction to the Respondents 1 to 3 to drop to the society.

For Petitioner : Mr.Camyles for
Mr.G.Punniakoti in the above WPs

For Respondents: Mrs.Hema Muralikrishnan,
Senior Standing Counsel for R1
Mr.ANR.Jayaprathap,
Government Advocate for R2
Mr.L.P.Shanmugasundaram,
Special Government Pleader
for R3 in the above WPs

C O M M O N O R D E R

What is impugned in these writ petitions is the demand notices issued to the S.544, The TANGEDCO MWC & TPS-II EMP CO-OP Thrift & Credit Society and S.M.55, The Mettur Electricity Distribution Circle Executive Employees Co-operative Thrift and Credit Society.

2. As far as W.P. No.3006 of 2021 is concerned, an error has crept into the cause-title, insofar as the writ petition has been filed by the Secretary in his individual capacity, whereas the writ petition ought to have been filed by the TANGEDCO with Mr.D.Mathiyazhagan, being arrayed, in his capacity as Secretary. This was pointed out earlier by this Court on 12.02.2021 and no amendment has been carried out thus far. However, in the light of the order that I am passing, I propose to overlook this error.

3. The impugned demands arise out of intimations under Section 143 (1) (a) of the Income Tax Act, 1962, ('Act') which admittedly have not been challenged and have thus attained finality as on date. The intimations are dated 08.02.2020 and 09.12.2020 respectively. Insofar as the intimations have attained finality, there can be no interference with the impugned demands and these writ petitions are dismissed. However, the petitioners are granted liberty to challenge the Intimations by way of statutory appeal along with appropriate applications seeking interim relief, if they are so inclined. Such appeals, if filed within a period of four (4) weeks from today shall be entertained by the Registry of the first appellate authority without reference to limitation and heard and dismissed as expeditiously as possible.

4. These writ petitions are dismissed with liberty as aforesaid and connected miscellaneous petitions are dismissed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkp

To

1.The Assistant Director of Income Tax (CPC),
Government of India, Ministry of Finance,
Central Processing Center,
Income Tax Department, Bengaluru - 560 500.

2.The Income Tax Officer,
Government of India,
Ministry of Finance,
Income Tax Department,
No.3, Gandhi Road,
Salem - 636 007.

3.The Branch Manager,
The Salem District Central,
Co-operative Bank,
Mettur Branch, Mettur Dam-1,
Mettur Taluk, Salem District.

+2ccs to Mr.A.P.Srinivas, Advocate, sr no.16022,16023

+2ccs to M/s.Hema Muralikrishnan, Advocate, sr no. 16067,16338

W.P. Nos.3006 & 3210 of 2021
and
WMP. Nos.3372 , 3373, 3639 & 3642 of 2021

GPL (CO)

RMP (30/03/2021)