

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.8220 of 2021
and WMP Nos.8780 & 8781 of 2021

No.2588 Kadathur Primary Agricultural
Cooprative Credit Society
rep. By its Secretary,
D.Mariappan,
No.3B, North Kannadipuththur,
Madathukulam Taluk,
Tiruppur District. Petitioner

Vs.

1. The Income Tax Officer,
Ward 1(2), TPR, Income Tax Office,
No.121, Adams Building, Sixty Feet Road,
Tiruppur - 641 602.
2. The Deputy Commissioner of Income Tax,
Centralized Processing Center, (CPC)
Income Tax Department,
Bengaluru - 560 500. Respondents

Prayer: Writ Petition filed under Article 226 of the
Constitution of India praying to Writ of Certiorari to call for
the entire records relating to the impugned order passed by the
2nd Respondent in its Demand Identification
No.201920183703707293IT, dated 09.08.2019 and quash the same.

For Petitioner : Mr.C.Prakasam

For Respondents : Mr.ANR.Jayaprathap
Junior Standing Counsel

WEB COPY
O R D E R

The order in challenge is dated 09.08.2019 and apart from
the fact the petitioner has received penalty notice on
29.01.2021, there is no justification whatsoever for approaching
this Court by way of the present Writ Petition, so belatedly. I
thus find no justification to entertain this Writ Petition and
dismiss the same in limine.

2. The petitioner is at liberty to approach the first Appellate Authority by way of statutory appeal in accordance with law and seek condonation of the delay and such request, if and when made, shall be considered in accordance with law. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

/TRUE COPY/

Sub-Assistant Registrar

sl
To

1. The Income Tax Officer,
Ward 1(2), TPR, Income Tax Office,
No.121, Adams Building, Sixty Feet Road,
Tiruppur - 641 602.
2. The Deputy Commissioner of Income Tax,
Centralized Processing Center, (CPC)
Income Tax Department,
Bengaluru - 560 500.

+1cc to M/s.HEMA MURALIKRISHNAN, ADVOCATE, SR.NO. 20691

W.P. No.8220 of 2021
and WMP Nos.8780 & 8781 of 2021

PMK(CO)
KKN 27.04.2021

सत्यमेव जयते

WEB COPY