IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.15832, 15835, 15839, 15846 & 15849 of 2021

No.K.2051 Vijayapuram Urban
Cooperative Credit Society Ltd.,
Rep., by its Secretary, A.Muthunagai,
No.42, Thendral Nagar, Vijayapuram,
Tiruppur-641 666.
...Petitioner in W.P.No.15832/2021

No.3148, Kanakkampalayam Primary
Agricultural Cooperative Credit Society Ltd.,
Rep., by its Secretary, S.Rajagopalan
No.1, Kanakkampalayam Post,
Tiruppur Taluk,
Tiruppur District-641 666.
...Petitioner in W.P.No.15835/2021

K.2043, Andipalayam Primary Agricultural
Cooperative Credit Society Ltd.,
Rep., by its Secretary, N.Visveswaran,
No.1/94, A.Velayudhampalayam,
Alagumalai Post-641 665,
Tiruppur. ...Petitioner in W.P.No.15839/2021

K.1594, Perumanallur Primary Agricultural,
Cooperative Credit Society Ltd.,
Rep., by its Secretary, A.Balamani,
No.1, Easwaran Kovil Street,
Perumanallur Post,
Avinashi Taluk,
Tiruppur-641 666. ...Petitioner in W.P.No.15846/2021

C.P.154 Udumelpet, Madathukulam taluk
Govt and Aided High Hr.Sec.School Teachers
Cooperative Thrift and Credit Society Ltd.,
Rep.by its Secretary,
K.Maheswari,F/47, Main Road,
Madathukulam, Tiruppur District.
...Petitioner in W.P.No.15849/2021

-vs-

1. The Commissioner of Income Tax (Appeals),
Coimbatore.

2. The Additional/Joint/Deputy/Assistant
Commissioner of Income Tax/
Income Tax Officer,
Income Tax Department,
National e-Assessment Centre,
Delhi. ...Respondents in all W.Ps.

Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 1st respondent to entertain the petitioner societies appeals dated 31.03.2021, 28.03.2021, 16.03.2021, 07.05.2021 and 09.03.2021 respectively and dispose the same on merits without insisting to deposit of 20% of the demand.

For Petitioner (In all W.Ps.)	:	Mr.C.Prakasam
For Respondents (In all W.Ps.)	:	Mr.A.P.Srinivas Senior Standing Counsel &
	:	Mr.A.N.R.Jayaprathap

COMMON ORDER

The relief sought for in the present writ petitions is to direct the first respondent to entertain the petitioners' appeals dated 31.03.2021, 28.03.2021, 16.03.2021, 07.05.2021 and 09.03.2021 respectively and dispose of the same on merits without insisting for any pre-deposit amount at the rate of 20% of the demand.

2.Under Section 246A of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), no such pre-deposit for preferring an appeal is contemplated. Thus, the petitioners are not liable to pay any pre-deposit for the purpose of considering the appeals. If at all the appeals are in order and in accordance with the other procedures contemplated, the said appeals are to be taken on file and to be disposed of on merits and in accordance with law and by affording opportunity to the petitioners as expeditiously as possible. Thus, the petitioners are not liable to make any pre-deposit in view of Section 246A of the Act. It is made clear that if any stay petitions are filed along with the appeals, the said petitions are also to be considered before passing final orders in the main appeals in accordance with law.

With the above clarification, these writ petitions stand disposed of. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

abr

To

1. The Commissioner of Income Tax (Appeals),
   Coimbatore.

2. The Additional/Joint/Deputy/Assistant
   Commissioner of Income Tax/
   Income Tax Officer,
   Income Tax Department,
   National e-Assessment Centre,
   Delhi.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.37033

W.P.Nos.15832, 15835, 15839,
15846 & 15849 of 2021

PCH[co]
NSK 22/09/2021