IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.485 of 2022

(Through Video Conferencing)

Tiruppur Cooperative Building Society Limited., No.K.701
Represented by its Secretary,
K.Selvi, F/47,
W/o.T.Venkatachalam,
No.66-A, M.M.Complex,
A.B.T. Road, Karuvampalayam,
Tiruppur - 641 604. ... Petitioner

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

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, directing the first respondent to entertain the petitioner society appeal dated 27.12.2021 and dispose the same on merits without insisting to deposit 20% of the demand.

For Petitioner : Mr.C.Prakasam

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. This writ petition has been filed by the petitioner for a direction to the respondents to entertain the appeal on merits without insisting pre-deposit of 20 % of the demand confirmed in the Assessment Order.

3. The petitioner appears to have filed an appeal on 27.12.2021 before the CIT (Appeals) the first respondent herein against the order dated 11.04.2021 for the Assessment Year 2018-2019.

4. The learned counsel for the petitioner has placed reliance on the decision of this Court rendered in W.P.Nos.15832, 15835, 15839, 15846 & 15849 of 2021 was disposed by an order dated 30.07.2021, would state that the respondents cannot insist pre-deposit.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

6. No doubt, there is no requirements for any pre-deposit under the provisions of the Income Tax Act, 1961. Nevertheless, it is for the Assessing Officers, to initiate appropriate proceedings for recovery of the tax due until the orders are set aside in a manner known to law.

7. The petitioner is not without remedy. Therefore, the petitioner can file an appropriate application before the Assessing Officer under Section 220 of the Income Tax Act, 1961. In case, an adverse orders passed, the petitioner is at liberty to challenge the same in a manner known to law.

8. This writ petition stands disposed of with the above observations. No costs.

Sd/-

Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

rgm/arb

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, Senior Standing Counsel SR. No.2924

W.P.No.485 of 2022

KV (CO)
PR (09/02/2022)