



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1335, 1338 & 1339 of 2022
and
W.M.P.Nos.1452, 1454 & 1455 of 2022

(Through Video Conferencing)

Anna Co-operative House Building Society Limited,
No.CBE/HSG-9,
Represented by its Secretary,
P.Radhakrishnan,
S/o.Pappu Reddiar,
No.6(2), Ganga Nagar,
2nd Street, Avinashi Road,
Tiruppur - 2. ... Petitioner in all W.Ps

Vs.

1.The Commissioner of Income Tax (Appeals),
Coimbatore. ...1st Respondent in all W.Ps

2.The Assistant Commissioner of Income Tax,
Central Circle - 2,
Coimbatore. ...2nd Respondent in W.P Nos.1335 & 1338/2022

2.The Income Tax Officer,
Income Tax Department,
Ward 1 (1), TPR No.121,
60 Feet Road,
Tiruppur- 641 602. ...2nd Respondent in W.P No.1339/2022

Prayer in W.P.No.1335 of 2022: 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 03.09.2021 and dispose the same on merits without insisting to deposit of 20% of the demand.

Prayer in W.P.No.1338 of 2022: 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 06.10.2021 and dispose the same on merits without insisting to deposit of 20% of the demand.

Prayer in W.P.No.1339 of 2022: 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 03.01.2020 and dispose the same on merits without insisting to deposit of 20% of the demand.

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For Petitioner : Mr.C.Prakasam
(In all W.Ps)

For Respondents : Mr.A.N.R.Jayaprathap
(In all W.Ps) Junior Standing Counsel

COMMON ORDER

Mr.A.N.R.Jayaprathap, learned Junior Standing Counsel takes notice on behalf of the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents, these writ petitions are disposed at the stage of admission in the light of the order passed in W.P.No.485 of 2022 dated 19.01.2022. The relevant portion of the said order reads as under:-

"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."

3. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar



To

1. The Commissioner of Income Tax (Appeals),
Coimbatore.
2. The Assistant Commissioner of Income Tax,
Central Circle - 2,
Coimbatore.
3. The Income Tax Officer,
Income Tax Department,
Ward 1 (1), TPR No.121,
60 Feet Road,
Tiruppur- 641 602.

+3ccs to Mr.A.P.Srinivas, Senior Standing Counsel (Income Tax)
SR. No.6103

W.P.Nos.1335, 1338 & 1339 of 2022

and

W.M.P.Nos.1452, 1454 & 1455 of 2022

JPII (CO)
PR (21/02/2022)