



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.1958 of 2022

and

W.M.P.Nos.2117 & 2118 of 2022

(Through Video Conferencing)

The Management of
AA82 Vilakkethi Primary Agricultural
Co-operative Credit Society Limited,
Represented by its President,
K.Selvaraj,
No.2/25, Four Road, Sivagiri Via,
Vilakketti Post, Erode - 638 109.

... Petitioner

Vs.

The Income Tax Officer,
Ward-2(4), Erode,
Income Tax Office,
No.15, Gandhiji Road,
Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order passed by the respondent in Order No.ITBA/AST/S/143(3)/2019-2020/1023117148(1) dated 26.12.2019 and quash the same.

For Petitioner : Mr.L.P.Shanmugasundaram

For Respondent : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

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

2. Heard the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondent.



3. At the time of admission, the learned counsel for the petitioner submitted that by oversight, the petitioner had failed to aver in the affidavit that the petitioner had earlier filed a writ petition challenging the impugned order and the said writ petition was disposed by this Court, by directing the petitioner to work out an alternate remedy.

4. The learned counsel for the petitioner submits that the issue is now squarely covered by the decision of this High Court. I am however not inclined to admit this writ petition inasmuch as the petitioner had already opted the appellate remedy before the Appellate Commissioner by filing Form No.35 dated 28.02.2020.

5. Since the petitioner has already approached the alternate forum before the Appellate Commissioner, this writ petition is liable to be dismissed and is accordingly dismissed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The Income Tax Officer,
Ward-2(4), Erode,
Income Tax Office,
No.15, Gandhiji Road,
Erode.

W.P.No.1958 of 2022
and
W.M.P.Nos.2117 & 2118 of 2022

JPL (CO)
SU (17/02/2022)