



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2022

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR

W.P.NO.4163 OF 2022

AND

W.M.P.NOS.4301, 4302 & 4304 OF 2022

C.C.2341 Perur Chettipalayam Primary
Agricultural Cooperative Credit Society Ltd.,
Rep.by its Secretary,
R.Ananthan, M/53,
S/o.K.Rangasamy,
Arumuga Goundanur,
Perur Chettipalayam Post,
Coimbatore - 641 010.

...Petitioner

Vs.

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

2.The Income Tax Officer,
Non Corporate Ward - 4 (2),
No.63-A, Race Course Road,
Coimbatore - 641 018.

...Respondents

Prayer : Writ Petition filed under Article 226 of the
Constitution of India for issuance of a Writ of Certiorari,
calling for the entire records relating to the impugned order
passed by the 1st respondent in its order No.ITBA/AST/S/143(3)/
2021-22/1032337823(1) dated 09.04.2021 and quash the same.

For Petitioner : Mr.C.Prakasam

For Respondents : Mr.A.N.R.Jaya Pratap
Junior Standing Counsel

ORDER

The prayer sought for herein is for a Writ of Certiorari,
calling for the entire records relating to the impugned order
passed by the 1st respondent in its order No.ITBA/AST/S/143(3)/
2021-22/1032337823(1) dated 09.04.2021 and quash the same.



with a liberty to the petitioner to file an appeal before the Appellate Authority against the impugned assessment order.

9. With these observations, the writ petition stands dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VII)

// True Copy //

Sub Assistant Registrar

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To

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

2.The Income Tax Officer,
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W.P.No.4163 of 2022

PL(CO)
RVM(28/02/2022)