



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.5218 of 2022

C.C. 2360 Devampalayam Primary Agricultural
Co-operative Credit Society Ltd.
Rep by its Secretary, Kokila,
No.5/18, Karuvalur Road,
Devampalayam,
Coimbatore-641 107

... Petitioner

-Vs-

1.The Commissioner of Income Tax (Appeals),
8th Floor, Income Tax Annex,
Building No.63, Race Course Road,
Coimbatore- 641 018.

2.The Income Tax Officer,
Non-Corp Ward 3(2), CBE No.63,
Race Course Road,
Coimbatore- 641 018.

... Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the 1st Respondent to pass the final Order in Appeal No.3/11224 of 2019-20 forthwith, without any further delay and serve the copy of the Order on the Petitioner herein.

For Petitioner : Mr.T.Ramesh

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

O R D E R

The prayer sought for herein is for a Writ of Mandamus directing the 1st Respondent to pass the final Order in Appeal No.3/11224 of 2019-20 forthwith, without any further delay and serve the copy of the Order on the Petitioner herein.

2. The petitioner is Co-operative society against whom,



for the assessment year 2017-2018, assessment order was passed by the assessing authority, as against which the petitioner Society filed an appeal before the C.I.T(Appeals) on 06.02.2020, which is pending.

WEB COPY

3. It is the further case of the petitioner/assessee that, though the petitioner was heard long back, the appeal is yet to be disposed of and in the meanwhile, sometime in February 2022, the bank account of the petitioner Society was attached by the Revenue. Therefore, the day-to-day affairs and transactions are being crippled. Hence, seeking early disposal of the appeal which is pending before Appellate Authority, the petitioner has moved the present writ petition with the aforesaid prayer.

4. Heard, Mr.T.Ramesh, learned counsel appearing for the petitioner who seeks the indulgence of this Court to give direction by way of Mandamus to dispose the appeal at the earliest.

5. Heard, Mr.A.P.Srinivas, learned Senior Standing Counsel appearing for the respondents who, on instructions would submit that, the original appeal filed before the CIT(A), has subsequently been transferred to Faceless Appellate Authority, it will take some reasonable time to dispose of the appeal because number of such appeals are pending before the said Authority. Accordingly, he seeks minimum four months time to dispose of this appeal.

6. I have considered the submissions made by the learned counsel appearing for either side and have perused the materials placed on record.

7. In view of the said stand taken by the learned Senior Standing counsel that, it requires four months time to dispose of the appeal, taking into account that, the bank account of the petitioner since already been attached, therefore early disposal of the appeal would be more helpful to the petitioner Society to function. To balance both sides, this court is inclined to dispose of this writ petition with the following order.

"That there shall be a direction to the respondent Appellate Authority to decide and dispose of the appeal dated 06.02.2020 filed by the petitioner and pass final order within a maximum period of three months from the date of receipt of copy of this order."



8. With this direction, this writ petition is disposed of. No costs.

Sd/-

Assistant Registrar (CS-III)

WEB COPY

//True Copy//

Sub Assistant Registrar

KST

To

1.The Commissioner of Income Tax (Appeals),
8th Floor, Income Tax Annex,
Building No.63, Race Course Road,
Coimbatore- 641 018.

2.The Income Tax Officer,
Non-Corp Ward 3(2), CBE No.63,
Race Course Road,
Coimbatore- 641 018.

+1cc to Mr.A.P.Srinivas, Advocate SR.No.16335

+1cc to Mr.T.Ramesh, Advocate SR.No.16570

W.P.No. 5218 of 2022

BS (CO)

GN(25/03/2022)