



WEB COPY



W.P.No.4870 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

WP.No.4870 of 2020 and
WMP.Nos.5748 & 5749 of 2020

K 2027, Devarayapuram Primary Agricultural
Cooperative Credit Society Ltd.,
Rep. by its Secretary,
M.Sarathamani, M/46,
W/o Senthilkumar,
No.1/85(1), Palani Andavar Koil Street,
Narachipuram Post,
Coimbatore – 641 109.

... Petitioner

Vs

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

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the entire records relating to the impugned order passed by the respondent in Order No.ITBA/AST/S/143(3)/2019-20/1022191052(1), dated 12.12.2019 and quash the same.

For Petitioner : Ms.R.Hemalatha
for Mr.C.Prakasam



WEB COPY



W.P.No.4870 of 2020

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

ORDER

The challenge is to an assessment order dated 12.12.2019 passed in terms of the provisions of the Income Tax Act, 1961 (in short 'Act').

2.Ms.R.Hemalatha, learned counsel for Mr.C.Prakasam, learned counsel on record appearing for the petitioner would accede to the suggestion of the Court that it is appropriate that the petitioner approaches the appellate authority by way of statutory appeal.

3.Thus, liberty is granted to the petitioner to pursue the appellate authority by way of statutory appeal. Appeal, if filed within a period of three (3) weeks from today, shall be taken on file without reference to limitation, but subject to compliance of all other statutory conditions, if any.

4.This writ petition is closed as above. No costs. Connected Miscellaneous Petitions are also closed.

17.10.2022

vs

Index : Yes / No

Speaking Order/Non-speaking order

To

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



WEB COPY



W.P.No.4870 of 2020

DR.ANITA SUMANTH, J.

VS

WP.No.4870 of 2020 and
WMP.Nos.5748 & 5749 of 2020

17.10.2022