IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.7448,7452,7453 & 7450 of 2022
&
W.M.P.Nos.7452, 7456, 7453 & 7450 of 2022

In W.P.No.7448 of 2022

K.1006 Singanallur Urban Co-Operative Credit Society Ltd
Rep by its Secretary T.Kannan
157 S.R.T. Lay Out
Singanallur Coimbatore-641 005. ...Petitioner

Vs.

1.The Principle Commissioner of Income Tax
8th Floor Income Tax Annexe
Building No.63 Race Course Road
Coimbatore-641 018.

2.The Income Tax Officer
Non-Corp Ward 1(4) CBE Race Course Road
Coimbatore-641 018.

3.The Income Tax Officer
National Faceless Assessment Center
New Delhi. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to impugned Show Cause Notice in DIN and Notice No. ITBA / AST / F / 147 (SCN) / 2021-22 /1040654622(1) dated 12.3.2022 issued by the 2nd Respondent and quash the same and consequently directing the 2nd Respondent to accept the Income Tax Returns filed under fresh PANAAVAS9415R for the assessment year 2013-14 as a proper compliance with the Notice dated 29.03.2021 issued under Section 148 of the Income Tax Act for the purpose of assessment, under Section 147 of the Income Tax Act.

In W.P.No.7452 of 2022
K.1006 Singanallur Urban Co-Operative Credit Society
Ltd Rep by its Secretary
T.Kannan 157 S.R.T. Lay Out
Singanallur Coimbatore - 641 005. ...Petitioner

Vs.

1.The Principle Commissioner of Income Tax
8th Floor Income Tax Annexe
Building No.63 Race Course Road
Coimbatore- 641 018.

2.The Income Tax Officer
Non-Corp Ward 1(4) CBE Race Course Road.
Coimbatore-641 018.

3.The Income Tax Officer
National Faceless Assessment Center
New Delhi. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to impugned Show Cause Notice in DIN and Notice No. ITBA / AST / F / 147 (SCN) / 2021-22 / 1040654420(1) dated 12.3.2022 issued by the 2nd Respondent and Quash the same and consequently directing the 2nd Respondent to accept the Income Tax Returns filed under fresh PAN AAVAS9415R for the assessment year 2015-16 as a proper compliance with the Notice dated 29.03.2021 issued under Section 148 of the Income Tax Act for the purpose of assessment under Section 147 of the Income Tax Act.

In W.P.No.7453 of 2022
K.1006 Singanallur Urban Co-Operative Credit Society Ltd Rep by its Secretary
T.Kannan 157 S.R.T. Lay Out
Singanallur Coimbatore - 641 005. ...Petitioner

Vs.

1.The Principle Commissioner of Income Tax
8th Floor Income Tax Annexe
Building No.63 Race Course Road
Coimbatore- 641 018.

2.The Income Tax Officer
Non-Corp Ward 1(4) CBE Race Course Road.
Coimbatore-641 018.

3.The Income Tax Officer
National Faceless Assessment Center
New Delhi. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified

Mandamus, calling for the records relating to impugned Show Cause Notice in DIN and Notice No. ITBA / AST / F / 147 (SCN) / 2021-22 / 1040654527(1) dated 12.3.2022 issued by the 2nd Respondent and Quash the same and consequently directing the 2nd Respondent to accept the Income Tax Returns filed under fresh PAN AAVAS9415R for the assessment year 2016-17 as a proper compliance with the Notice dated 29.03.2021 issued under Section 148 of the Income Tax Act for the purpose of assessment under Section 147 of the Income Tax Act.

In W.P.No.7450 of 2022

K.1006 Singanallur Urban Co-Operative Credit Society
Ltd Rep by its Secretary
T.Kannan 157 S.R.T. Lay Out
Singanallur Coimbatore - 641 005. ...Petitioner

Vs.

1.The Principle Commissioner of Income Tax
8th Floor Income Tax Annexe
Building No.63 Race Course Road
Coimbatore- 641 018.

2.The Income Tax Officer
Non-Corp Ward 1(4) CBE Race Course Road.
Coimbatore-641 018.

3.The Income Tax Officer
National Faceless Assessment Center
New Delhi. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to impugned Show Cause Notice in DIN and Notice No. ITBA / AST / F / 147 (SCN) / 2021-22 / 1040654714(1) dated 12.3.2022 issued by the 2nd Respondent and Quash the same and consequently directing the 2nd Respondent to accept the Income Tax Returns filed under fresh PAN AAVAS9415R for the assessment year 2014-15 as a proper compliance with the Notice dated 29.03.2021 issued under Section 148 of the Income Tax Act for the purpose of assessment under Section 147 of the Income Tax Act.

In all W.Ps.

For Petitioner : Mr.T.Ramesh

For Respondents: Mr.ANR.Jaya Prathap
Junior Standing Counsel

ORDER

These writ petitions challenge pre-assessment notices. Since there was no interim protection granted, the respondent Income Tax Department has proceeded with assessment and has passed orders of assessment that have been impugned in W.P.Nos.11376, 11385 & 11380 of 2022 today.

2. Hence, these writ petitions are rendered infructuous. Incidentally, learned counsel for the petitioner states that as far as assessment year 2016-17 is concerned, though the petitioner had quoted wrong PAN number, the Assessing Authority has taken note of change of PAN number and has passed an order of assessment granting the benefit of deduction under Section 80P.

3. These writ petitions are closed as infructuous. Connected writ miscellaneous petitions are closed. No Costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

nst/ska

To

1.The Principle Commissioner of Income Tax
8th Floor Income Tax Annexe
Building No.63 Race Course Road
Coimbatore-641 018.

2.The Income Tax Officer
Non-Corp Ward 1(4) CBE Race Course Road
Coimbatore-641 018.

3.The Income Tax Officer
National Faceless Assessment Center
New Delhi.

+4cc to Mr.A.P.Srinivas Senior Standing Counsel, S.R.No.32618

W.P.Nos.7448,7452,7453 & 7450 of 2022
&
W.M.P.Nos.7452, 7456, 7453 & 7450 of 2022

KV(CO)
SB(27/06/2022)