IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.8803, 8805, 8808 & 8809 of 2022

1.VG 120, Tirupattur Panchayat Union Teacher's & Employee's Cooperative Thrift and Credit Society Ltd., Represented by its Secretary, C.Boopathi. ... Petitioner in W.P.No.8803 of 2022

2.VG 2, Natrampalli Panchayat Union Teacher's & Employee's Cooperative Thrift and Credit Society Ltd., Represented by its Secretary, R.Jayanthi. ... Petitioner in W.P.No.8805 of 2022

3.VG 124, Tirupattur Municipal and Aided School Teachers Employees Cooperative Thrift and Credit Society Ltd., Represented by its Secretary, S.Kanchana ... Petitioner in W.P.No.8808 of 2022

4.VG 87, Tirupathur Government High and Higher Secondary School Teachers and Employees Cooperative Society, Represented by its Secretary, M.Raghu. ... Petitioner in W.P.No.8809 of 2022

Vs.

1.The Principal Chief Commissioner of Income Tax, Tamil Nadu Income Tax Department, No.121, Mahatma Gandhi Road, Chennai - 600 034.

2.The Assistant Commissioner of Income Tax (HQ) (Coord), O/o.PCCIT, Tamil Nadu, Chennai - 600 034. ... Respondents in all W.Ps

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the first respondent to dispose the petition filed U/s.119(2) of Income Tax on 06.11.2020 by the petitioner.

For petitioners : Mr.C.Prakasam (In all W.Ps)

For Respondents : Mr.A.N.R.Jaya Pratap
(In all W.Ps) Standing Counsel

COMMON ORDER

The petitioners have filed these petitions seeking direction to the first respondent to dispose the petition filed U/s.119(2) of Income Tax on 06.11.2020 by the petitioner.

2. Since the issue involved and the relief sought for in all these three Writ Petitions are identical in nature, the same were heard together and disposed of by this common order.

3. The case of the petitioner is that the petitioners Cooperative Societies have filed Income Tax Returns for the respective assessment years belatedly. Thereafter, petitioners have filed claim petition for deduction on 06.11.2020 under Section 80-P of Income Tax Act, before the first respondent. However, till date no action has been taken by the first respondent on the representation made by the petitioners. Hence, the present Writ Petitions have been filed by the petitioners for the above relief.

4. Though very many grounds have been raised, learned counsel for the petitioner submits that it would suffice if this Court directs the respondents to dispose of the petitioners petition dated 06.11.2020 within the time frame that may be fixed by this Court.

5. The learned Standing Counsel appearing for the respondents submits that the petition filed by the petitioners, dated 06.11.2020 will be disposed of by the respondents within the time frame that may be fixed by this Court.

6. In view of the aforesaid submissions, this Court without expressing any opinion on the merits of the case, directs the respondents to dispose of the petition filed by the petitioners dated 06.11.2020 within a period of eight weeks from the date of receipt of a copy of this order.

7. Accordingly, these writ petitions are disposed of with the aforesaid direction. No costs.

Sd/-
Assistant Registrar(CS-CCC)

//True copy//

Sub Assistant Registrar

tri/mn

To

1.The Principal Chief Commissioner of Income Tax,
Tamil Nadu Income Tax Department,
No.121, Mahatma Gandhi Road,
Chennai - 600 034.

2.The Assistant Commissioner of
Income Tax (HQ) (Coord),
O/o.PCCIT, Tamil Nadu,
Chennai - 600 034.

+4ccs to Mr.C.Prakasam, Advocate SR.No.24751,24750,24749,24748

+4ccs to Mr.AP.Srinivas, Advocate SR.No.24471

W.P.Nos.8803, 8805, 8808 & 8809 of 2022

AJS(CO)
GMY(27/04/2022)