IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE M. DHANDAPANI

W.P.NO.9485 OF 2022
AND
W.M.P.NOS.9227, 9231 & 9232 OF 2022

C.C.2341 Perur Chettipalayam Primary
Agricultural Cooperative Credit Society Ltd.,
Rep.by its Secretary,
R.Ananthan, ...Petitioner

Vs.

1.The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income Tax Officer,
Income Tax Department,
National e-Assessment Centre,
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 first respondent in its Order No.ITBA/AST/S/143(3)/2021-22/1035901212(1), dated 21.09.2021 and quash the same.

For Petitioner : Mr.C.Prakasam

For Respondents : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

O R D E R

This Writ Petition has been filed seeking for issuance of a Writ of Certiorari calling for the entire records relating to the impugned Order passed by the first respondent in its Order No.ITBA/AST/S/143(3)/2021-22/1035901212(1), dated 21.09.2021 and quash the same.

2.The case of the petitioner is that the petitioner is an assessee and not filed income tax return for the assessment year 2017-18 within the prescribed time limit and filed the same, in response to the notice issued under Section 142(1) of the Income Tax Act dated 23.02.2021, declaring nil income after claiming deduction under Section 80 P (2)(a) of the Act. Thereafter, assessment proceedings were initiated as against the petitioner and the same was concluded and impugned order dated 21.09.2021 was passed, demanding the petitioner to pay a sum of Rs.8,20,411/-. Challenging the same, the petitioner has filed this writ petition.

3.The learned Junior Standing Counsel appearing for the respondent submitted that as against the assessment order, there is effective appeal remedy available to the petitioner under Section 246(A) of the Income Tax Act before the Commissioner of Income Tax Appeals (Faceless Appeals) and without availing such remedy, the petitioner has filed this writ petition, which is un-sustainable one.

4.In view of the above, liberty is granted to the petitioner to file appeal under Section 246(A) of the Income Tax Act before the Commissioner of Income Tax Appeals (Faceless Appeals) as against the impugned assessment order, within a period of four weeks from the date of receipt of a copy of this order.

5.The writ petition is disposed of with the above observation. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

// True Copy //

Sub Assistant Registrar

anu

To

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

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

W.P.No.9485 of 2022

SKM(CO)
RVM(04/05/2022)