



W.P.No.28270 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.09.2022

CORAM :
THE HONOURABLE MR. JUSTICE M.DHANDAPANI

Writ Petition No.28270 of 2022
and W.M.P.No.27572 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.

PRAYER: Writ Petition filed under Article 226 of Constitution of India,
praying for issuance of Writ of Mandamus, directing the first 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.



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For Petitioner : Mr.T.Ramesh

For Respondents : Mr.A.N.R.Jayaprakash,
Junior Standing Counsel
for tax cases

ORDER

The present writ petition has been filed by the petitioner for issuance of Writ of Mandamus, directing the first 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 case of the petitioner is that the petitioner is a Co-operative society and they had failed to file the Income Tax Return for the Assessment Year 2017-18. Therefore, the Assessing Officer completed the assessment for the aforesaid year and raised an additional tax demand of Rs.4,14,82,492/-. Aggrieved over the same, the petitioner has filed an appeal under Section 246A of the Income Tax Act and notice was issued and the same was resulted in passing of Best Judgment Assessment Order dated 30.11.2019. Meanwhile, the bank accounts of the petitioner was seized/frozen. Challenging the above said order dated 30.11.2019, the petitioner filed a writ petition in W.P.No.15



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of 2020 before this Court and the same was dismissed on 28.01.2020.

Subsequently, the petitioner has filed a writ appeal in W.A.No.3/11224 of 2019-20 with a stay application before the first respondent. Pending disposal of the said Appeal, the first respondent passed an order dated 12.03.2020 in the stay application, against which, the petitioner filed a writ petition in W.P.No.6898 of 2020 before this Court and the same was dismissed on 15.07.2020 with a liberty to approach the first respondent seeking an early hearing and disposal of Appeal itself. Thereafter, hearing for the said appeal was completed. However, till date, the first respondent has not passed the final order in Appeal No.3/11224 of 2019-20. Hence, this writ petition.

3. Though very many grounds have been raised in this writ petition, learned counsel for the petitioner submitted that this Court may direct the first respondent to pass the final order in the aforesaid appeal without any further delay and serve the copy of the order on the petitioner.

4. Learned Standing Counsel appearing for the respondents submitted that the final order in W.A.No.3/11224 of 2019-20 was passed on 21.10.2022.



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Hence, he prayed for dismissal of the present writ petition.

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5. Heard the learned counsel on either side and perused the materials placed on record.

6. Considering the above facts and circumstances of the case and the final order passed in W.A.No.3/11224 of 2019-20 dated 21.10.2022, nothing survives in this writ petition for further adjudication. Hence, this writ petition stands dismissed with a liberty to the petitioner to work out the remedy in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

26.10.2022

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Index : Yes/No

Speaking Order : Yes/No

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M.DHANDAPANI,J.

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