



WEB COPY



W.P.No.29114 of 2022 &
WMP.Nos.28405, 28406 & 28407 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.11.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.29114 of 2022 &
WMP.Nos.28405, 28406 & 28407 of 2022

ZA93, Elaiyur Primary Agricultural Co-operative
Credit Society Limited,
Represented by its Secretary M.Susila,
Elaiyur and Post, Sellur S.O.,
Kodavasal Taluk,
Tiruvarur District - 613 705.

... Petitioner

Vs

1.The Commissioner of Income Tax (Appeals)
44, Williams Road, Cantonment,
Trichy - 620 001.

2.The Income Tax Officer,
Ward 1, No.1A/24, Bharat Towers,
Bypass Road, Tiruvarur - 610 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent in PAN No.AAAAZ1017F dated 10.10.2022 (DIN and Letter No.ITBA/COM/F/17/2022-23/1046228048(1)) and quash the same as illegal, arbitrary and against the principles of natural justice and further direct the 1st respondent to decide the stay petition filed on 24.01.2020 as expeditiously as possible.



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For Petitioner : Mr.K.Soundara Rajan

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

ORDER

The petitioner is a primary agricultural co-operative credit society limited and is assessed to income tax under the provisions of the Income Tax Act, 1961. It challenges an order dated 10.10.2022 passed by the Income Tax Officer rejecting the stay application filed by it.

2.According to the petitioner, there was no stay application moved before the assessing officer and an application for stay was filed only before the Commissioner of Income Tax (Appeals) / R1 which is still pending.

3.Mr.A.P.Srinivas, learned Senior Standing Counsel who appears for the Income Tax Department, on instructions, states that the assessee had moved an application for stay even before R2.

4.I need hardly advert to this factual controversy for the reason that admittedly, the petitioner has filed an appeal challenging an order of assessment dated 27.12.2019 before R1. Inter alia, an application for stay has also been filed which is admittedly pending disposal.

5.Thus, there is a direction to R1 to hear the petitioner and dispose the stay application within a period of six (6) weeks from today. The bank account



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of the petitioner in Kumbakonam Central Co-operative Bank Limited,
Koradacheri Branch is stated to be attached by way of coercive recovery
measure and the balance has been appropriated.

6. There is a direction to R2 to lift the attachment forthwith. There shall be
no further coercive recovery action as well for a period of six (6) weeks from
today or till disposal of stay application whichever is earlier.

7. This writ petition is disposed in the above terms. No costs.
Consequently, connected miscellaneous petitions are closed.

04.11.2022

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Index : Yes / No
Speaking Order/Non-Speaking Order

To

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Dr.ANITA SUMANTH, J.

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