

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Tuesday, the Eleventh day of October Two Thousand and Twenty Two

PRESENT

The Hon`ble Mr.Justice R.MAHADEVAN
and
The Hon`ble Mr.Justice J.SATHYA NARAYANA PRASAD

CMP(MD) Nos.486 and 488 of 2021
IN
WA(MD) Nos.153 and 154 of 2021

THE INCOME TAX OFFICER,
TDS WARD, KULAMANGALAM ROAD,
MEENAMBALPURAM,
MADURAI - 625 002.

... APPELLANT/ RESPONDENT
IN BOTH THE PETITIONS

- Vs-

SIVAGANGAI DISTRICT CENTRAL CO-OPERATIVE BANK,
REPRESENTED BY ITS GENERAL MANAGER,
K.R.BALARAJA, NEHRU BAZAAR BRANCH,
NO.2, NEHRU BAZAAR STREET, DEVAKOTTAI TALUK,
SIVAGANGAI DISTRICT.

... RESPONDENT/ WRIT PETITIONER
IN CMP(MD) No.486 of 2021
IN WA(MD) No.153 of 2021

SIVAGANGAI DISTRICT CENTRAL CO-OPERATIVE BANK,
REPRESENTED BY ITS GENERAL MANAGER,
K.R.BALARAJA, SARUGANI BRANCH,
2/354, EAST STREET, THONDI MAIN ROAD,
SARUGANI - 630 302, DEVAKOTTAI TALUK,
SIVAGANGAI DISTRICT.

... RESPONDENT/ WRIT PETITIONER
IN CMP(MD) No.488 of 2021
IN WA(MD) No.154 of 2021

PRAYER IN CMP(MD) No.486 of 2021 IN WA(MD) No.153 of 2021:

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to Stay the operation of the impugned order dated 14.10.2020 passed in W.P.(MD).No.6610/2020 until the disposal of the Writ Appeal.

PRAYER IN CMP(MD) No.488 of 2021 IN WA(MD) No.154 of 2021:

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to Stay the operation of the impugned order dated 14.10.2020 passed in W.P.(MD).No.6604/2020 until the disposal of the Writ Appeal.

Prayer IN WA(MD) No.153 of 2021:

To allow this Writ Appeal and set aside the order passed by this Hon'ble Court in WP(MD)No.6610 of 2020 dated 14.10.2020 and dismiss the Writ Petition.

Prayer IN WA(MD) No.154 of 2021:

To allow this Writ Appeal and set aside the order passed by this Hon'ble Court in WP(MD)No.6604 of 2020 dated 14.10.2020 and dismiss the Writ Petition.

PRAYER in WP(MD)No.6610 of 2020: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records pertaining to the impugned order, dated 11.03.2020 in TAN MRIS 07002C, Assessment year 2020-21, DIN and Letter No.ITBA/COM/F/17/2019-20/ 1026435003(1) and TAN MRIS 07002C, Assessment year 2020-21, DIN and Letter No.ITBA/COM/F/17/2019-20/1026434562(1) issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

PRAYER in WP(MD)No.6604 of 2020: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records pertaining to the impugned order, dated 12.03.2020 in ITBA/COM/F/17/2019-20/ 1026521959(1) and subsequent corrigendum order dated 19.03.2020 in DIN and Letter No. ITBA/COM/F/17/2019-20/1026784975(1) issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

ORDER : These petitions coming up for orders on this day, upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of M/S.G.RAJESWARI, Advocate for the petitioner in both the petitions, the court made the following order:-

Interim order already granted on 27.01.2021 is made absolute.

Post these matters in the first week of November, 2022.

sd/-

11/10/2022

/ TRUE COPY /

/10/2022

Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

ORDER IN
CMP(MD) Nos.486 and 488 of 2021
IN
WA(MD) Nos.153 and 154 of 2021
Date :11/10/2022

USK/SBN/SAR-I/12.10.2022/2P/1C