IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 20.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.6675 of 2025
and
W.M.P.No.7319 of 2025

K553 V.Thuthariplayam Primary
Agricultural Co Operative Credit Society
Represented by its Secretary
539 2B1 V. Kaallipayaam Palladam Taluk
Tirupur 641664. ...Petitioner

Vs.

1 The Principal Commissioner of Income Tax
PCIT1, 63 RACE COURSE ROAD,
COIMBATORE 641 018.

2 Tax Recovery Officer 1
63 Race Course Road, Coimbatore.641018.

3 Income tax Officer Ward 2 (2)
Adams Building 60 Feet Road Tirupur 641602.

4. The Branch Manager
The Tamil Nadu State Apex Co-operative Bank Ltd
The Coimbatore District Central Cooperative Bank Ltd.
Branch 80, Bank Road Coimbatore 641018, Tamilnadu.
...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the

Respondent pertaining to impugned Order in DIN & Order No. ITBA/COM/F/17/2024-25/1072282838(1) dated 17.01.2025 passed by the second respondent and quash the same.

For Petitioner : Mr.M.Murugaboopathy
For Respondents 1 to 3 : Dr.B.Ramaswamy,
Senior Standing Counsel

Order

The challenge in this Writ Petition is to the order passed by the second respondent dated 17.01.2025 and to quash the same.

2. Mr.M.MUrugaboopathy, learned counsel appearing for the petitioner would submit that the petitioner has already filed Appeals before the Commissioner of Income Tax (Appeals) [CIT(A)] against the assessment orders passed for AYs 2016-17, 2018-2019 and 2019-20, in terms of Section 246 of the I.T.Act; that so far as the Appeal in respect of AY 2018-19 is concerned, the Appeal was allowed in favour of the petitioner during the pendency of this Writ Petition, but, insofar as the Appeals filed for AY years 2016-17 and 2019-20 are concerned, the same are not yet disposed of; that though the petitioner made representations seeking for stay of the demand, the Authorities concerned did not communicate either accepting the said request or rejecting the same, however, citing the pendency of such Appeals, the impugned notice of demand dated 17.01.2025 has been issued by the second respondent, whereby, the bank accounts of the petitioner came to be attached, and aggrieved by the same, the present Writ Petition is filed.

3. On the other hand, Dr.B.Ramaswamy, the learned Senior Standing Counsel for the respondent-Department would fairly submit that if appropriate direction is issued for earlier disposal of the Appeals, the same would be complied with.

4. Considering the submission made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents 1 to 3 and on perusal of records, it is seen that in the present case, challenge is made only to the notice of demand issued by the second respondent, Tax Recovery Officer, Coimbatore, dated 17.01.2025 pertaining to three AYs,, i.e 2016-17, 2018-19 and 2019-20, and as stated by the petitioner, already

Appeal filed against the Assessment Order in respect of AY 2018-19 was already disposed of, and in respect of the issue pertaining to the Ays 2016-17 and 2019-20, two Appeals were pending, and though the petitioner made representations seeking for stay of the demand in respect of the two assessment years, there was no stay with regard to the recovery, under these circumstances, the second respondent issued the impugned notice of demand, which, this Court do not find any fault on the part of the respondent in initiating recovery proceedings in the view of pendency of the Appeals before CIT (A). However, considering the fact that the issue would get resolved once the Appeals are disposed of, this Court is of the view that suffice it would be to issue a direction to the CIT (A) to dispose of the Appeals pertaining to AYs 2016-17 and 19-20 in a time bound manner.

5. In the result, the Writ Petition is dismissed. However, CIT (A) is directed to dispose of the Appeals pertaining to AYs 2016-17 and 19-20 within a period of two months from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.

W.P.No.6675 of 2025

20.06.2025

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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