



WEB COPY

WP No. 6736 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 6736 of 2025

AND

WMP NO. 7396 OF 2025

K1699 V.Kaliapuram primary
Agricultural Co-operative Credit Society,
Rep. By Its Secretary Thirumoorthy Sundaram,
V.Kaliapuram Kalipuram Post
Pollachi, Coimbatore - 642129.

Petitioner(s)

Vs

1. The Principal Commissioner
Income Tax Appeals, Coimbatore.

2. Assessing officer
Income Tax, NFAC, Coimbatore.

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in respect of the order dated 19.09.2024 in DIN and Letter No.ITBA/COM/F/17 /2024-25/1068873773(1) and quash the same in so



far as it directs the petitioner to pay 20 percentage of the disputed demand in respect of the assessment year 2018-2019 for grant of stay and consequentially direct the 1st respondent to stay the recovery of the tax demand until the disposal of the appeal by the 1st respondent and direct the 1st respondent to dispose the appeal filed by the petitioner society on merits immediately.

For Petitioner(s): Ms.M.V.Saranya
For Mr.M.Karunanantham

For Respondent(s): Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner seeking to call for the records on the file of the 1st respondent in respect of the order dated 19.09.2024 in DIN and Letter No.ITBA/COM/F/17 /2024-25/1068873773(1) and quash the same and consequential direction to the 1st respondent to stay the recovery of the tax demand until the disposal of the appeal by the 1st respondent and to direct the 1st respondent to dispose the appeal filed by the petitioner society on merits immediately.



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2. Though the petitioner has sought for larger relief, when the matter is taken up for hearing, the learned counsel for the petitioner prayed for a direction to dispose of the Appeal filed by the peittioner before the Joint Commissioner (Appeals) or the Commissioner of Income Tax (Appeals) on 29.06.2024 in E-filing Acknowledgement Number-530172800290624 within a prescribed time.

3. Learned Senior Standing Counsel appearing for the respondents would submit that since the petitioner restricitng his relief to an extent of a direction to dispose of the appeal, this Court may consider and pass orders.

4. Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondent.

5. Though the petitioner prayed for larger relief, considering the above submissions made by the learned counsel on either side, the Appellate Authority is directed to consider the appeal filed by the petitioner in E-filing Acknowledgement Number- 530172800290624 and pass appropriate orders on



merits and in accordance with law, after hearing the petitioner, as expeditiously as possible, preferably within a period of eight weeks from the date of receipt of a copy of this order. Till such time, the terms and conditions passed by the Assessing Officer while granting interim order shall be followed.

6. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

04-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The Principal Commissioner
Income Tax Appeals, Coimbatore.

2. Assessing officer
Income Tax NFAC Coimbatore.



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KRISHNAN RAMASAMY J.

rst

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