IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.7526 & 7782 of 2022
and
W.M.P.Nos.7528, 7529, 7804 & 7805 of 2022

The Villupuram District Central Co-operative Bank Ltd
Represented by its General Manager, Mr.T.Prabakaran
No.2, Hospital Road,
Villupuram – 605601. ... Petitioner in both W.Ps

Vs.

The Deputy Commissioner of Income Tax
National Faceless Assessment Centre,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110003. ... Respondent in both W.Ps

Prayer in W.P.No.7526 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent relating to the impugned order under Section 271(1)(c) dated 22.02.2022 for Assessment Year 2011-2012 having DIN: ITBA/PNL/F/271(1)(c)/2021-22/1040014069(1) passed by the respondent and quash the same as illegal.

Prayer in W.P.No.7782 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent relating to the impugned order under Section 271(1)(c) dated 24.02.2022 for Assessment Year 2012-2013 having DIN: ITBA/PNL/F/271(1)(c)/2021-22/1040063819(1) passed by the respondent and quash the same as illegal.

For Petitioner in both W.Ps	:	Mr.Varun Ranganathan For Mr.K.Ravi
For Respondent in both W.Ps	:	Mrs.S.Premalatha Senior Standing Counsel

COMMON ORDER

By this common order, both the writ petitions are being disposed of.

2. The facts of the case in these writ petitions are similar to the facts in W.P.No.7775 of 2022.

3. In these writ petitions, the petitioner has challenged the impugned order dated 22.02.2022 and impugned order dated 24.02.2022 passed under Section 271(1)(c) of the Income Tax Act, 1961, for the assessment year 2011-2012 and for the assessment year 2012-2013.

4. In these writ petitions also, the issue had gone back and forth, and eventually, the appellate commissioner, by an Order dated 31.08.2020 in ITA No.49, 50, 42,52/CIT(A)-PDY/2017-18, had held that there was an inaccurate computation of the deduction under Section 36(1)(viia) of the Income Tax Act, 1961.

5. Pursuant to the aforesaid order, a giving-effect order has been passed on 07.01.2021 for the assessment year 2011-2012 and on 29.10.2020 for the assessment year 2012-2013 as detailed below:

By giving effect to the Order cited under Ref.No.2 above, the revision Order u/s 250 of the Income Tax Act, 1961, dated 21-03-2017 for the assessment year 2012-13 is revised as under:-

Total Income as per Order u/s.143(3) r.w.s.147, dt. 12-03-2015	: Rs.15,01,66,341/-
Less: Relief given by the CIT(A)	: Rs. 10,22,230/-
Add: Enhancement by the CIT (A)	: Rs. 5,69,90,248/-
Revised Total Income	: Rs.20,61,34,359/-
Tax thereon	: Rs. 6,18,37,308/-
Add: Education Cess	: Rs. 18,55,119/-
Total payable	: Rs. 6,36,92,427/-
Add: Interest u/s.234B	: Rs. 3,82,05,120/-
Total payable	: Rs.10,18,97,547/-
Less: Pre paid taxes and Regular taxes paid	: Rs. 5,50,17,200/-
Balance payable	**: Rs. 4,68,80,350/-**

By giving effect to the Order cited under Ref.No.2 above, the revision Order u/s 250 of the Income Tax Act, 1961, dated 21-03-2017 for the assessment year 2011-12 is revised as under:-

Total Income as per Order u/s.143(3) r.w.s.147, dt. 12-03-2015		: Rs.18,50,88,582/-
Add: Enhancement by CIT (A)		: Rs. 5,87,35,869/-
Revised Total Income		: Rs.24,38,24,451/-
Tax thereon		: Rs. 7,31,44,335/-
Add:	Education Cess	: Rs. 21,94,330/-
	Total payable	: Rs. 7,53,38,665/-
Add:	Interest u/s.234B	: Rs. 1,34,35,585/-
Add:	Interest u/s.234C	: Rs. 4,71,487/-
		: Rs. 8,92,45,737/-
Add:	Refund already granted	: Rs. 45,500/-
	Total payable	: Rs. 8,92,91,237/-
Less:	Pre paid taxes and Regular taxes paid	: Rs. 6,21,92,054/-
	Balance payable	**: Rs. 2,70,99,183/-**

6. A reading of the above order indicates that the petitioner has to pay a further amount as tax, interest and education cess etc.

7. The Order of the CIT (Appeals) dated 31.08.2020 has been sustained by the Tribunal by its Common Order dated 18.10.2023.

8. The Order of the Tribunal has not been reversed although it was informed that the petitioner has filed an appeal under Section 260A of the Income Tax Act, 1961.

9. Since the income declared by the petitioner in the returns has been enhanced, I am of the *prima facie* view that the challenge to the impugned orders before this Court is not maintainable, and therefore, these writ petitions are liable to be dismissed.

10. However, a liberty is given to the petitioner to file an appeal before the appellate commissioner, if the petitioner so advised, within a period of 30 days from the date of receipt of a copy of these orders.

11. In case the petitioner files such an appeal, the appellate commissioner shall dispose of the appeal without being influenced by any of the observations.

12. With the above liberty, these Writ Petitions are dismissed. Consequently, connected miscellaneous petitions are closed. No costs.

27.10.2025

raja

Neutral Citation : Yes / No

To

The Deputy Commissioner of Income Tax
National Faceless Assessment Centre,
Room No.401, 2nd Floor, E-Ramp,
Jawaharlal Nehru Stadium,
Delhi – 110003.

C.SARAVANAN, J.

raja

W.P.Nos.7526 & 7782 of 2022

27.10.2025
(4/4)