IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 26.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.13949 of 2025
and
W.M.P.No15707 of 2025

TPSPL 37 ARASAMPALAYAM
Primary Agricultural Cooperative Credit Society
rep. by its Secretary, V.Manonmani.
...Petitioner

Vs.

The Assessing Officer,
Income Tax, Non Corp Ward (1)
Pollachi. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the respondents contained in the notice issued under Section 147 of the Income Tax Act, 1961, bearing DIN & Order No.ITBA/AST/S/147/2023-24/1053168974(1) dated 25.05.2023 for AY 2017-18 for PAN No. AAGFT2638D and to quash the same as arbitrary, unjust and illegal and direct the respondents to update new PAN AAAIT5701A instead of old PAN AAGFT2638D in the petitioner's status, with retrospective effect and to issue a fresh notice under Section 148 to the petitioner Society for the AY 2017-18 under new updated PAN

AAAIT5701A with liberty to file fresh returns under new PAN AAAIT5701A by the petitioner and to reassess the same.

For Petitioner : M/s.M.V.Saranya
For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

Order

The petitioner has filed the Writ Petition seeking for the following reliefs:-

i) To quash the notice issued under Section 147 of the Income Tax Act, 1961, dated 25.05.2023 for AY 2017-18 and to direct the respondents to update new PAN AAAIT5701A instead of old PAN AAGFT2638D in the petitioner's status, with retrospective effect and to issue a fresh notice under Section 148 to the petitioner Society for the AY 2017-18 under new updated PAN AAAIT5701A with liberty to file fresh returns under new PAN AAAIT5701A by the petitioner and to reassess the same.

2. The learned counsel appearing for the petitioner would submit that initially, the petitioner inadvertently applied for PAN in the status of a Private Company, instead of obtaining the same in the status of an AOP, hence, the petitioner applied for a new PAN with AOP status and the new

PAN with AOP was also allotted to the petitioner; that since the petitioner has mistakenly obtained PAN in the capacity of a Firm, the petitioner could not file return of income in Form ITR 5, so as to claim deduction under Section 80, however, since for AY 2017-18 no return of income was filed by the petitioner, the respondent issued a notice under Section 148 of the Act; that thereafter, the petitioner approached the respondent and informed that the old PAN was surrendered and requested to update the new PAN and to issue notice under Section 148 under the new PAN; that the petitioner has not obtained any reply from the respondent, however, the petitioner filed return of income for the AY 2017-18 manually under the new PAN with AOP status, but, the respondent, without taking into consideration of the same, passed orders under Section 147 read with Section 144 of the Act by stating that the petitioner failed to file reply to any of notices issued by them and therefore, prays this Court to refer the matter for re-consideration before the respondent.

3. Per contra, the learned Senior Standing Counsel for the respondent would submit that the respondent passed a detailed order after taking into consideration of all the aspects, as pointed out by the petitioner, if at all, the petitioner is aggrieved, the petitioner has to challenge the same before the Appellate Authority by way of Appeal and therefore, prays for dismissal of the Writ Petition.

4. Heard the learned counsel appearing for the petitioner and the learned Senior Standing Counsel for the respondent and perused the materials placed on record.

5. The petitioner, viz., Primary Agricultural Cooperative Credit Society is a Society formed with an objective of providing credit facilities to its members so as to improve their economic conditions. As such, the petitioner was required to apply PAN in the status of an AOP, but, inadvertently, the petitioner applied for PAN in the status of a Firm and the same was also alloted to the petitioner in such capacity. The petitioner is a Cooperative Society, and they are entitled to claim deduction under Section 80 P of the I.T.Act, however, since the petitioner has mistakenly obtained PAN in the status of Firm, the petitioner applied for new PAN with AOP status and the same was alloted to the petitioner. For the AY 2017-18, the petitioner has not filed return of income, hence, the petitioner was issued with a notice under Section 148 of the Act. which, according to the respondent was duly served on the e-mail id of the petitioner and since no response was forthcoming to any of the notices sent by the respondent-Department, the respondent passed the impugned order under Section 147 of the I.T.Act .

6. Per contra, it is the grievance of the petitioner that after obtaining new PAN with AOP status, the petitioner approached the respondent and informed about the surrendering of old PAN and for updation of new PAN and requested the respondent to issue notice under Section 148 under new PAN, however, the respondent has not bothered to consider such request, but, were in the habit of sending notices on the petitioner's old mail-id under old PAN, which was not noticed by the petitioner. However, the petitioner, in order to show their bona fide, filed their return of income under the new PAN manually, but the same was not taken into consideration by the respondent, rather, the respondent passed the impugned order stating that the petitioner failed to file reply. However, taking into consideration of the fact that the order, impugned herein, passed by the respondent is a detailed order, there is no scope for this Court to interfere with the same, and the effective and efficacious remedy available to the petitioner is to challenge the same by way of Appeal. Hence, this Writ Petition is dismissed granting liberty to the petitioner to file Appeal before the Appellate Authority challenging the order passed by the respondent within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.

26.06.2025

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Index : yes/no
Neutral Citation : yes/no

To
The Assessing Officer,
Income Tax, Non Corp Ward (1)
Pollachi.

Krishnan Ramasamy,J.,

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W.P.No13949 of 2025

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