IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.19117 of 2023
& W.M.P.Nos.18370 & 18372 of 2023

The Sulur Co-operative Primary Agriculture
And Rural Development Bank Ltd., K.636
Rep By Its Secretary, V.Yasodha,
F/ 52 W/o.Jayakumar, No.61/8d,
Chairman Karuppana Thevar Street,
Sulur- 641 402,Coimbatore District.

... Petitioner

Vs.

The Income Tax Officer
Non- Corp Ward 4 (1),
Cbe Income Tax Department,
No.63, Race Course Road,
Coimbatore- 641 018..

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Calling for the entire records relating to the impugned order passed by the respondent in its proceedings DN and Letter No.ITBA / COM /F / 17 / 2023 - 24 / 1053703166 (1), dated 14.06.2023 and quash the same

For Petitioner : Mr.C.Prakasam

For Respondent : Dr.B.Ramaswamy, Sr.St.counsel

ORDER

This writ petition has been filed challenging the impugned notice dated 14.06.2023 passed by the respondent.

2. The learned counsel for the petitioner would submit that the petitioner had filed 'Nil' returns, for which, they are not liable to pay any tax. However, without considering the same, the respondent had wrongly made assessment and issued the impugned demand notice dated 14.06.2023. Hence, this writ petition.

3. On the other hand, the learned Senior Standing counsel appearing for the respondents would submit that in this case, the petitioner had only challenge the demand notice and not the assessment order. Further, he would contend that when an assessment order was not

challenged, the said order would deemed to be accepted by the assessee. In such case, they are liable to pay the tax amount as demanded by the respondent vide the demand notice. Hence, he prays for the dismissal of this petition.

4. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondent and also perused the entire materials available on record.

5. In this case, the only grievance of the petitioner is with regard to the demand made by the respondent vide notice dated 14.06.2023.

6. As rightly contended by the respondent, if the petitioner is aggrieved over the demand made against him, he should have challenged both the assessment order as well as demand notice before this Court. However, the present petition was filed only against the demand notice and no challenge was made against the assessment order, in which case, the said assessment order as well as the demand made therein, were

deemed to be accepted by the petitioner. When such being the case, this Court does not find any force in the submissions made by the petitioner against the demand notice issued by the respondent. Therefore, this Court is of the considered view that the present petition is liable to be dismissed.

7. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Income Tax Officer
Non- Corp Ward 4 (1),
Cbe Income Tax Department,
No.63, Race Course Road,
Coimbatore- 641 018.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.19117 of 2023
and W.M.P.Nos.18370 & 18372 of 2023

25.06.2025
(1/2)

https://www.mhc.tn.gov.in/judis