



W.P.(MD) No.1282 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1282 of 2025

NN 173 Kaloorani Paccs
Kalloorani Pacs,
Kalloorani, Karur,
Periyakottai via
Sivagangai District 630 610.

... Petitioner

/vs./

1.The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
Income Tax Department,
New Delhi.

2.The Income Tax Officer,
Ward -I,
Karaikudi.

3.The Branch Manager,
Sivagangai District Central Co-operative Bank Limited,
Pattamarathur Road,
Near Sabbani Koil,
Thiruppachethi,
Sivagangai District 630 610.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 2nd respondent to release the bank accounts of the petitioner society in Bank Account Nos.221027613, 221027668 and 221012981 based on the representation of the petitioner dated 25.09.2024 within the frame fixed by this Court.

For Petitioner : Mr.T.Bashyam
For R1 & R2 : Mrs.M.Rajeswari
For R3 : Mr.D.Shanmugaraja Sethupathi

ORDER

The writ petition has been filed seeking for a Mandamus to direct the second respondent to release the bank accounts of the petitioner by considering the representation of the petitioner dated 25.09.2024.

2. The petitioner is a Primary Agricultural Co-operative Credit Society, which has been formed for the benefit of the farmers in the area. For non filing of returns, an order of assessment came to be passed on 04.01.2024, which is alleged to have been challenged by the petitioner before the appellate authority on 22.09.2024 along with an application for stay. However, in the interregnum, the second respondent had passed an order of freezing the bank accounts and the



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petitioner is unable to access the bank accounts even for its day-to-day business and payment of salaries to its employees.

3. The learned counsel appearing for the respondents 1 and 2 would submit that the stay petition filed by the petitioner before the first respondent had been dismissed on 02.01.2025. However, the learned counsel appearing on behalf of the petitioner would submit that the same has not been communicated to the petitioner as of today.

4. Considering the fact that the petitioner is a Primary Agricultural Co-operative Credit Society and is also entitled for the benefit under Section 80P(2) (d) of the Tamil Nadu Cooperative Societies Act, 1983 and also the fact that the entire bank accounts of the petitioner had been freezed, the first respondent is directed to dispose of the appeal filed by the petitioner within a period of 8 weeks from the date of receipt of a copy of this order. In the meantime, the petitioner may be permitted to operate the bank accounts only for disbursing the salaries of the employees of the petitioner and other incidental expenditure, for which the petitioner shall produce the details of such expenses to the second respondent



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pending disposal of the appeal.

5. The Writ Petition stands disposed of, with the aforesaid directions.

However, there shall be no order as to costs.

Index : Yes / No
Internet : Yes / No
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K.KUMARESH BABU, J.

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