BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8850 of 2025
and
W.M.P.(MD)Nos.6626 and 6629 of 2025

The Secretary,
TB 69 Sathankulam Taluk Teachers Co Operative
Thrift Credit Society Ltd.,
No.13/8, Kollar Mudukku Street,
Sathankulam - 628 704,
Tuticorin District. ... Petitioner

-vs-

1.Principal Commissioner of Income Tax,
Madurai-1,
No.2, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai 625 002.

2.Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre,
New Delhi.

3.Income Tax Officer,
(Jurisdictional Assessing Officer),
Ward-2,
Tuticorin.

4.Income Tax Department,
National E-Assessment Centre,
New Delhi. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the Impugned Order in DIN and Letter No:ITBA/RCV/F/ 17/2024-25/1072619412(1) dated 28.01.2025 for PAN. ABBFS4305C on the file of third respondent and quash the same as illegal.

For Petitioner	:	Mr.M.Mahaboob Fazil for M/s.Roy and Roy Associates
For Respondents	:	Mr.J.Parekh Kumar Standing Counsel

ORDER

This Writ Petition is filed challenging the order passed by the third respondent, dated 28.01.2025.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner submits that the third respondent passed the impugned order without providing any opportunity to the petitioner, which is in violation of the principles of natural justice. Further, the respondents failed to consider the cash books, books of accounts and the cash balance of the petitioner Society, which has impacted the process of the impugned assessment. Aggrieved by the assessment order dated 02.01.2025, passed by the fourth respondent for the Assessment Year 2020-2021, the petitioner filed an appeal on 22.01.2025, which is still pending before the second respondent.

4. The learned Standing Counsel appearing for the respondents submits that the appeal filed by the petitioner on 22.01.2025 will be considered on merits and disposed of in accordance with law, within a time frame to be fixed by this Court.

5. Recording the above submission, this writ petition is disposed of, directing the second respondent to consider the appeal preferred by the petitioner on merits and dispose of the same in accordance with law, after providing due opportunity to the petitioner, within a period of three months from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

01.04.2025

To:-

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New Delhi.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.8850 of 2025

01.04.2025