BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.20091 and 20092 of 2025
and
W.M.P.(MD) Nos.15458, 15459, 15505 and 15507 of 2025

Eluvankottai Primary Agricultural
Coop Credit Society NN589,
rep by its Secretary,

... Petitioner in W.P.(MD) No.20091 of 2025

NN597 Hanumanthakudi Primary Agricultural,
Cooperative Credit Society,
rep by its Secretary,

... Petitioner in W.P.(MD) No.20092 of 2025

/vs./

The Income Tax Officer,
The Assessment Unit,
Income Tax Department,
Ministry of Finance,
New Delhi

... Respondent in both W.Ps.,

PRAYER in W.P.(MD) No.20091 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned assessment order passed by the respondent in DIN. ITBA/AST/S/144/2025-26/1075994596(1) dated 02.05.2025 quash the same.

PRAYER in W.P.(MD) No.20092 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned assessment order passed by the respondent in DIN. ITBA/AST/S/147/2024-25/1075060996(1) dated 26.03.2025, quash the same.

For Petitioner
in both W.Ps., : Mr.T.Bashyam

For Respondent
in both W.Ps., : Mr.N.Dilip Kumar
Senior Standing Counsel

COMMON ORDER

Mr.N.Dilip Kumar, learned Senior Standing Counsel takes notice for the respondent.

2.This is the second round of litigation by the respective petitioners. Earlier, the petitioner in W.P.(MD) No.20091 of 2025 has filed a writ petition in

W.P.(MD) No.14665 of 2024 and the petitioner in W.P.(MD) No.20092 of 2025 has filed a writ petition in W.P.(MD) No.14667 of 2024 along with others, wherein the respective assessment orders were challenged.

3.Taking note of the status of the petitioners and the difficulties, the Court had come to the rescue of the petitioners therein, by quashing the assessment orders, by a common order, dated 11.07.2024. Despite the same, the petitioners failed to take advantage of the same and had thus, suffered the impugned assessment orders, dated 02.05.2025 and 26.03.2025 in the respective writ petitions.

4.Therefore, there is no scope for entertaining these writ petitions for the second time. At best, the petitioners can file a statutory appeal before the appellate Commissioner in terms of Section 246A r/w Section 249(3) of the Income Tax Act, 1961.

5.In case, the petitioners desire any interim relief, it is open for the petitioners to move suitable application under Section 220(6) of the Income Tax

Act, 1961 r/w relevant circulars issued by the Board.

6.With such liberty, these Writ Petitions stand dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

28.07.2025

Index : Yes / No
Internet : Yes / No
mm

C.SARAVANAN, J.

mm

W.P.(MD) Nos.20091 and 20092 of 2025

28.07.2025