



W.P(MD)No.20635 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20635 of 2025

and

W.M.P(MD)Nos.15970 and 15973 of 2025

NN 15 Pillur P A C B,
Rep by its Secretary,
Pillur, Pillur Post,
Sivagangai – 630561.

... Petitioner

Vs.

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

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned assessment order passed by the respondent in DIN ITBA/AST/S/147/2024-25/1071361622 (1), dated 19.12.2024, quash the same.

For Petitioner : Mr.T.Bashyam

For Respondent : Mr.N.Dilip Kumar
Standing Counsel



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ORDER

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This writ petition has been filed against the impugned order dated 19.12.2024, passed under Section 147 read with Section 144, 144B of the Income Tax Act, 1961, for the assessment year 2019-2020.

2. It appears that that petitioner had failed to file the regular returns also under Section 139(4) of the Income Tax Act.

3. Under similar circumstances, in a batch of writ petitions, this Court had set aside the assessment order vide its order dated 11.07.2024 in the case of *N.N.625 V.Pudur Primary Agricultural Co-operative Credit Society, Rep by its Secretary Vs. The Assessment Unit*.

4. The facts are similar to the facts of the present case.

5. Considering the same, the impugned order stands quashed and the case is remitted back to the respondent for fresh consideration on merits. The petitioner shall deposit a sum of Rs.10,000/- to the credit of Siddha Centre, Madurai, Madurai Bench of Madras High Court, Madurai, operated by the Registrar (Administration) (Account No.6865578219, IFSC Code-



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IDIB000H040, Indian Bank, High Court Branch, Madurai). Subject to such

payment, the respondents proceed to pass fresh order on merits.

6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

04.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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



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C.SARAVANAN, J.

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