



W.P.(MD) Nos.21262 & 21263 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.21262 & 21263 of 2025
and
W.M.P.(MD) Nos.16419 & 16422 of 2025

M/s.Sithamalli Primary Agricultural Co-operative
Credit Society Ltd.,
rep. by its Secretary N.Balakrishnan.

... Petitioner in both W.Ps

Vs

The Chief Commissioner of Income Tax,
No.2, V.P. Rathinasamy Nadar Road,
CR Building,
Bibikulam,
Madurai District -625 002.

... Respondent in both W.Ps

PRAYER IN W.P.(MD) No.21262 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in DIN and Order No.ITBA/COM/F/17/2024-25/1067751743(1) dated 20-08-2024 passed on 08-07-2024 and quash the impugned order, dated 08-07-2024 and 20-08-2024 as



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illegal, further for a direction to reconsider the petition filed for condonation of delay in furnishing Income Tax returns, dated 08-04-2023, in view of the reply letter, dated 05-06-2025 enclosing the particulars called for production by the respondent.

PRAYER IN W.P.(MD) No.21263 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in DIN and Order No.ITBA/COM/F/17/2024-25/1067697513(1) dated 16-08-2024 passed on 08-07-2024 and quash the impugned order, dated 08-07-2024 and 16-08-2024 as illegal, further for a direction to reconsider the petition filed for condonation of delay in furnishing Income Tax returns, dated 08-04-2023, in view of the reply letter, dated 05-06-2024 enclosing the particulars called for production by the respondent.

For petitioner : M/s.Karthikaa Ashok
(in both W.Ps)

For respondent : Mr.Mr.N.Dilip Kumar
(in both W.Ps) Senior Standing Counsel

COMMON ORDER

By this common order, these two Writ Petitions have been disposed of at the time of admission with the consent of the learned counsel for the petitioner



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and the learned Senior Standing Counsel for the respondent.

2. Already, an order came to be passed under the similar circumstances dealing with an identical issue in W.P.(MD) No.21109 of 2025, on 04.08.2025.

3. In these Writ Petitions, the petitioner has challenged the same proceedings of the respondent/Chief Commissioner of Income Tax Department, dated 20.08.2024 and 16.08.2024, respectively, for the assessment years 2018-19 and 2019-20, respectively. The Court had disposed of the said Writ Petition on 04.08.2025 by quashing the impugned order and remitting the case back to the respondent on account of the violation of principles of natural justice.

4. The orders impugned herein are also challenged under similar lines. Considering the same, the respective impugned orders are set aside and the cases are remitted back to the respondent in terms of the directions contained in W.P. (MD) No.21109 of 2025, dated 04.08.2025.



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5. These Writ Petitions are disposed of, with the above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

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Internet : Yes / No

apd

To

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C.SARAVANAN, J.

apd

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