BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22979 of 2025
and
W.M.P(MD)Nos.18067 and 18069 of 2025

The Dindigul Market Committee,
9/111 LGB Compound,
Mengle Road,
Dindigul – 624 001. ... Petitioner

Vs.

1.The Assessing Officer,
National Faceless Assessment Center,
New Delhi

2.The Principal Commission of Income Tax -1,
No.2,V P Rathinasamy Nadar Road, Bibikulam,
Madurai.

3.The Assistant Commissioner of Income Tax,
Circle 2,
Madurai. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Assessment Order passed by the Respondent in DIN and Order No.ITBA/AST/S/147/2022-23/1050379795(1), dated 03.03.2023 and the consequential impugned Demand Notice issued by the

Respondent in DIN and Notice No.ITBA/PNL/F/272A(1)(d)/2023-24/ 1055198756(1), dated 17.08.2023 and quash the same as illegal and arbitrary and to pass suitable Order of Assessment accepting the return of income field by the Petitioner.

For Petitioner : Mr.Veerakathiravan
Senior Counsel
For Mr.R.Kavinprasanth

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner has challenged the impugned assessment order dated 03.03.2023 passed under Section 147 read with Section 144 and 144 B of the Income Tax Act.

2. By the impugned order, the demand proposed in the show cause notice was confirmed, as there is no reply to the same.

3. The petitioner claims to be an agricultural primary Society and it is submitted that the petitioner is entitled for benefit of Section 10(26AAB) of the Income Tax Act, 1961.

4. This Court has also intervened under similar circumstances, after recording the submission of the learned counsel for the petitioner for the assessment year 2024-2025 vide order dated 08.08.2025 in W.P(MD)No. 21710 of 2025.

5. Although the petitioner has filed a statutory appeal, the learned counsel for the petitioner submits that the appeal filed against the impugned order will be withdrawn.

6. Recording the above submission, the impugned order stands quashed and the matter is remitted back to the respondents to pass fresh order. The petitioner shall withdraw the appeal within a period of 30 days from the date of receipt of a copy of this order. On such withdrawal, the respondents proceed to pass fresh order subject to the petitioner furnishing the necessary documents to substantiate the income which coming with the purview of the exemption under Section 10(26AAB) of the Act.

8. The respondents shall endeavour to pass final order as expeditiously as possible preferably within a period of 6 months from the date of receipt of

a copy of this order. It is made clear that the petitioner shall co-operate with the respondents by producing all the documents.

9. The writ petition stands disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

25.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

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National Faceless Assessment Center,
New Delhi

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C.SARAVANAN, J.

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W.P(MD).No.22979 of 2025

25.08.2025