



W.P(MD)No.31503 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 06.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31503 of 2025

and

W.M.P.(MD)Nos.24662 and 24663 of 2025

NN 605 Idaikkattur Paccs,
Represented by its Secretary,
P.Ramaraja,
S/o.Ponramu,
Idaikkattur,
Idaikkattur Post,
Sivagangai - 630 562.

... 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/147/2024-25/1073180818(1), dated 11.02.2025 quash the same.



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For Petitioner : Mr.T.Bashyam

For Respondent : Mr.N.Dilipkumar,
Standing Counsel.

ORDER

This writ petition has been filed against the impugned order dated 11.02.2025 passed under Section 147 read with Section 144, 144B of the Income Tax Act, 1961, for the assessment year 2024-2025.

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.



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5. Considering the same, the impugned order stands quashed and the case is remitted back to the respondent for fresh consideration on merits.

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

06.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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