



W.P(MD)No.32037 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32037 of 2025

and

W.M.P.(MD)No.25223 of 2025

The Commissioner,
Dindigul City Municipal Corporation,
Dindigul.

... Petitioner

Vs.

The Deputy Commissioner of Income Tax,
TDS Circle, Income Tax Office,
No.2, V.P.Rathinasamy Nadar Road,
Central Revenue Buildings,
Bibikulam, Madurai -625 002.

... 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 relating to the Impugned Demand Notice dated 03.06.2025 on the file of the Respondent and quash the same as illegal.

For Petitioner : Mr.J.Lawrance

For Respondent : Mr.N.Dilip Kumar,
Standing Counsel.



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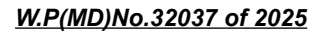
ORDER

Heard both sides.

2.Dindigul City Municipal Corporation is the petitioner herein. They challenge the impugned intimation made by the Income Tax Department.

3.The learned counsel for the petitioner states that since the statute has prescribed limitation of seven years, the authority cannot make a demand for any period prior to that.

4.I am not swayed by the said submission. As rightly pointed out by the learned standing counsel, what is under challenge is a mere intimation and it is not an order as such. It is seen that assessment orders have already been passed against the local body. Without challenging those primary orders, assailing the consequential demands is not maintainable.



6. Granting liberty to the petitioner to challenge the primary
 7. government orders, this writ petition is dismissed as not maintainable. No
 8. Consequently, connected miscellaneous petition is closed.

12.11.2025

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

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