IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 16597 of 2026
and W.M.P.Nos.17837 & 17839 of 2026

HH508 Mambattu Primary Agricultural
Cooperative Credit Society Ltd.
Represented by its Administrator
MR.J.Praveen Kumar, Mambattu PACS, Polur
Polur S.O., Tiruvannamalai- 606 803.

..Petitioner(s)

Vs

1. Assessment Unit
   Income Tax Department,
   National Faceless Assessment Centre,
   New Delhi.

2. Income Tax Officer
   Ward 1 Tiruvannamalai, Vengikal,
   Tiruvannamalai- 606 604

3. The Chief Commissioner of Income Tax – I,
   Chennai.

(Suo Moto impleaded as the third respondent as per order dated 01.06.2026 in W.P.No.16597 of 2026 by SKRJ)

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, calling for the records of the 1st Respondent contained in its order passed under Section 147 read with Section 144 and Section 144B of the Income Tax Act, 1961, bearing DIN

ITBA/AST/S/147/2025-26/10857013381, dated 06.02.2026, and all consequential proceedings including but not limited to Demand Notice issued under Section 156 of the Act, bearing DIN Notice No. ITBA/AST/S/156/2025-26/10857018241, dated 06.02.2026, Penalty Notice issued under Section 274 read with Section 272A1d of the Act, bearing DIN ITBA/PNL/S/272A1d/2025-26/10856887631, dated 06.02.2026, Penalty Notice issued under Section 274 read with 270A of the Act, bearing DIN ITBA/PNL/S/270A/2025-26/10857017511, dated 06.02.2026, and Penalty Notice issued under Section 274 read with Section 271AAC1 of the Act, bearing DIN ITBA/PNL/S/271AAC1/2025-26/10857017501, dated 06.02.2026, and quash the same as arbitrary and unjust, for AY 2021-22, for PAN AAAAH6734P.

For Petitioner(s):	M/s.Suhrith Parthasarathy Gayathri.G
For Respondent(s):	Dr.B.Ramasamy, SPC

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ORDER

An assessment order dated 06.02.2026 and several notices are the subject of challenge in this writ petition.

2. Learned counsel for the petitioner submits that the petitioner is a Primary Agricultural Cooperative Credit Society and that said petitioner was unable to file its tax returns on account of the delay in carrying out the audit. He also submits that the application under Section 119(2)(b) of the Income Tax Act has been lodged before the Central Board of Direct Taxes and that such application is pending consideration. He points out that a statutory appeal against the assessment order is also pending.

3. Dr.B.Ramasamy, learned senior standing counsel, accepts notice for the respondents. Referring to the assessment order, he points out that multiple opportunities were provided to the petitioner and that the petitioner failed to respond to any of the notices or show cause notices.

4. A statutory appeal is pending. An application under Section 119(2)(b) is also pending. The decision taken on said application for condonation of delay would certainly have a bearing on the outcome of the statutory appeal.

5. Considering that expeditious disposal of the application under Section 119(2)(b) is critical, the Chief Commissioner of Income Tax – I, Chennai is suo motu impleaded as the third respondent in this writ petition and this writ petition is disposed of on the following terms:

(i) The third respondent is directed to consider and dispose of the application dated 28.11.2025 under Section 119(2)(b) of the Income Tax Act within one month from the date of receipt of a copy of this order.

(ii) The appellate authority is directed to dispose of the statutory appeal within two months from the date of disposal of the application under Section 119(2)(b).

(iii) Until such time, the respondents shall not take coercive action against the petitioner in respect of the assessment order.

(iv) No costs.

(v) Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

1. Assessment Unit
   Income Tax Department,
   National Faceless Assessment Centre,
   New Delhi.

2. Income Tax Officer
   Ward 1 Tiruvannamalai, Vengikal,
   Tiruvannamalai- 606 604

3. The Chief Commissioner of Income Tax – I,
   Chennai.

SENTHILKUMAR RAMAMOORTHY, J.

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