BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **08.01.2026**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)Nos.34940 & 34925 of 2025

W.P.(MD)No.34940 of 2025

Parappattu PACCS Ltd Y 58,
Rep by its Secretary,
C.Thamilarasi,
11-65/3 Alvaar Nagar,
Manavalakurichi S.O,
Kalkulam,
Kanyakumari - 629525. ...Petitioner

vs.

1. Commissioner,
   Income Tax Appeals
   PCIT Madurai,
   CR BLDG2,
   V.P.Rathinasamy Nadar Road,
   Viswanathapuram,
   Madurai - 625 002.

2. Assessing Officer,
   Income Tax,
   379, Kottar, Parvathipuram Road,
   Nagercoil - 629 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent contained in the notice issued under section 147 of the Income Tax Act, 1961, bearing DIN and Order No.ITBA/AST/S/147/

2023-24/1062533896(1), dated 13/03/2023, for AY 2019-20, for PAN No.AABTP9691H, and all further proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal and direct the respondents to update new PAN No.AABAY4824C, instead of old PAN AABTP9691H in the petitioner status, with retrospective effect and to issue a fresh notice u/s. 148 to the petitioner society for the AY 2019-20 under new updated PAN No.AABAY4824C with liberty to file fresh returns under new PAN No.AABAY4824C by the petitioner and to reassess the same.

<u>W.P.(MD)No.34925 of 2025</u>

Parappattu PACCS Ltd Y 58,
Rep by its Secretary,
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vs.

1. Commissioner,
   Income Tax Appeals
   PCIT Madurai,
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   Viswanathapuram,
   Madurai - 625 002.

2. Assessing Officer,
   Income Tax Department,
   379, Kottar, Parvathipuram Road,
   Nagercoil - 629 001. ...Respondents

<u>Prayer</u>: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 2nd

respondent contained in the notice issued under section 147 of the Income tax Act, 1961, bearing DIN and order No. ITBA/AST/S/147/ 2022-23/1050642636(1), dated 11/03/2023, for AY 2018-19, for PAN No. AABTP9691H, and all further proceedings in furtherance thereof, and to quash the same as arbitrary, unjust and illegal and direct the respondents to update new PAN No.AABAY4824C, instead of old PAN AABTP9691H in the petitioner status, with retrospective effect and to issue a fresh notice u/s. 148 to the petitioner society for the AY 2018-19 under new updated PAN No.AABAY4824C with liberty to file fresh returns under new PAN No.AABAY4824C by the petitioner and to reassess the same.

In both cases,

For Petitioner : Mr.M.Karunanantham

For Respondents : Mr.J.Parekh kumar

COMMON ORDER

These Writ Petitions have been filed challenging the impugned Assessment Orders passed by the second respondent under section 147 of the Income Tax Act, 1961 in DIN and Order No.ITBA/AST/S/147/2023-24/1062533896(1), dated 13/03/2023 and DIN and order No. ITBA/AST/S/147/2022-23/1050642636(1), dated 11/03/2023.

2. The learned counsel appearing for the petitioner would submit that the petitioner has initially obtained PAN card in the status of Trust instead of

AOP. The petitioner is a co-operative society and in order to claim exemption under Section 80P of the Income Tax Act, 1961, the petitioner applied for fresh PAN card in the status of AOP. Hence, the petitioner could not file return of income in response to the notice issued under Section 148 of the Income Tax Act, 1961. While so, the impugned Assessment Orders have been passed by the second respondent. Challenging the Assessment Orders, the present Writ Petitions have been filed.

3. *Per contra*, the learned counsel appearing for the respondents would submit that against the impugned Assessment Orders, the petitioner has already filed appeals before the Commissioner of Income-tax (Appeals), Income Tax Department and the appeals were dismissed on 25.11.2024 and 10.03.2025 respectively. Once again, challenging the said orders, appeals were preferred before the Income Tax Appellate Tribunal, Chennai and the same were also dismissed on 18.07.2025 and 14.08.2025 respectively. Therefore, he would submit that the right course of remedy for the petitioner is to file Tax Case Appeal.

4. At this juncture, the learned counsel appearing for the petitioner seeks leave of this Court to withdraw these Writ Petitions with liberty to file Tax Case Appeals. He has also made endorsements to this effect.

5. In view of the same, these Writ Petitions are dismissed as withdrawn and the petitioner is at liberty to file Tax Case Appeals before the appropriate forum. No costs.

08.01.2026
(2/2)

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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<u>KRISHNAN RAMASAMY, J.</u>

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(2/2)