



IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
MONDAY, THE THIRTY DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO
IA No. 2 OF 2025

IN

WP NO: 12085 OF 2025

Between:

Vavilala Primary Agricultural Cooperative Credit Society Ltd, R/o D.No. 2-148,
Vavilala (Post), Rajugudem, Tiruvuru Mandal, NTR District- 521 235. Rep. by
its Chief Executive Officer, K. Surya Rao, S/o Lakshmaiah,

...Petitioner

(Petitioner in WP 12085 OF 2025

on the file of High Court)

AND

1. The Income Tax Officer, Ward No 1 (1), Vijayawada C R Building, 1ST Floor Annex, M G Road, Vijayawada.
2. . Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Income Tax Department. Ministry of Finance, Govt, of India, New Delhi.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt, of India, New Delhi.
4. The Principal Commissioner of Income Tax, Vijayawada
5. The Bank Manager, Tiruvuru Branch, Krishna District Central Cooperative Bank Ltd, Tiruvuru.
6. The Union of India, Rep by its Secretary, Ministry of Finance 166-B, North Block, New Delhi - 110 001

...Respondents

(Respondents in-do-)

Counsel for the Petitioner : Sri L CHANDRA OBUL REDDY

Counsel for the Respondent : ----

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct 1st Respondent to allow withdrawal of an amount Rs 3,02,341/- (Rupees Three Lakh Two Thousand Three Hundred and Forty One only) from the attached SB Account No. 060922050002222 (new A/c No. 0000804003297112 after change of Bank Software) in the bank of 5th Respondent towards servicing of loans, pending disposal of the Writ Petition as otherwise the petitioner will be put to severe loss and hardship. Pending disposal of WP No. 12085 of 2025, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following order.(The receipt of this order will be deemed to be the receipt of notice in the case).

ORDER

"The writ petitioner / Assessee aggrieved by the order of the appellate authority dated 04.06.2024, filed the instant writ petition.

Pending consideration of the matter, the petitioner moved the present interlocutory application inter alia stating that pursuant to the orders passed by the respondent-authorities, the bank accounts of the petitioner-Primary Agricultural Cooperative Credit Society were attached. As a result of the same, the Society is not in a position to carry on its banking operations.

Drawing the attention of this Court to the averments made in the affidavit filed in support of the I.A., the learned counsel submits that the petitioner-Society has an overdue amount of Rs.3,02,341/- and unless the said amount is paid to the 5th respondent, the loans will be declared as NPA and the petitioner-Society as a defaulter.

In the said circumstances, the learned counsel seeks a direction to the 1st respondent to allow withdrawal of an amount of Rs.3,02,341/-

from the attached bank accounts for payment to the 5th respondent-Bank towards servicing of loans.

Considering the said submission and in view of the fact that the petitioner is a Primary Agricultural Cooperative Credit Society and further that the amount sought to have been withdrawn is for the purpose of payment of overdue amount, this Court see justification in the prayer made and deems it appropriate to allow the present application, so that the Society may not become a defaulter.

Accordingly, there shall be interim direction as prayed for. The 1st respondent shall allow withdrawal of Rs.3,02,341/- only by the petitioner Society for payment towards servicing of loans to the 5th respondent.

I.A.No.2 of 2025 is disposed of accordingly.”

SD/- A. VIJAYA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

For ,

SECTION OFFICER

To,

1. The Income Tax Officer, Ward No 1 (1), Vijayawada C R Building, 1ST Floor Annex, M G Road, Vijayawada.
2. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Income Tax Department. Ministry of Finance, Govt, of India, New Delhi.
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4. The Principal Commissioner of Income Tax, Vijayawada.
5. The Bank Manager, Tiruyuru Branch, Krishna District Central Cooperative Bank Ltd, Tiruv
6. The Secretary, Ministry of Finance 166-B, North Block, New Delhi, Union of India, 110 001. (Nos. 1 to 6 By RPAD)
7. One CC to SRI. L CHANDRA OBUL REDDY Advocate [OPUC]
8. Two spare copies.

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HIGH COURT

NJS,J &
TRR,J

DATED:30/06/2025

LIST ON 14.07.2025

ORDER

IA No. 2 OF 2025
IN
WP.No.12085 of 2025

INTERIM DIRECTION

