



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN



WEB COPY

**WP No. 9679 of 2026**

**AND**

**WMP Nos. 10433 & 10438 OF 2026**

PE65 The Modakkurichi Circle Teachers and  
Public Servants Cooperative T and C Society  
Rep. by its Secretary 7,  
Cooperative Park, Modakkurichi, Erode  
PAN AADAM0638C

..Petitioner(s)

Vs

1. Principal Commissioner of Income Tax 1  
REAC-Coimbatore,  
Coimbatore, Tamilnadu-641 018
2. Income Tax Officer Ward 2(1)  
Flat No R2 Nallappa Street Periyar Nagar,  
Erode 638001

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the 2<sup>nd</sup> Respondent passed u/s 147 r/w 144 of the Income Tax Act, ITBA/AST/M/147/2023-24/ 1063286562(1) dated 23.03.2024 and consequential Revision order u/s 264 of the Income Tax Act, 1961 in DIN Sb Order No ITBA/REV/F/REV7/2025-26/ 1084496872(1) dated 07.01.2026 passed by the 1<sup>st</sup> Respondent and quash the same and further direct the respondents to condone the delay in filing the return of income for the AY 2016-17 in PAN AADAM0638C.

For Petitioner(s):

Ms.G.Vardini Karthik

For Respondent(s):

Mrs.M.Sheela  
Senior Standing Counsel  
and Mr.H.Siddharth  
Junior Standing Counsel



C.SARAVANAN.



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**ORDER**

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Mrs.M.Sheela, learned Senior Standing Counsel appears on behalf of the respondents.

2.The respondents are directed to keep the recovery proceedings pursuant to the impugned order in abeyance for a period of four weeks from today.

2.Meantime, the respondents to file counter.

3.List on 20.04.2026 for filing counter and for further orders.

**13-03-2026**

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To

1. Principal Commissioner of Income Tax 1  
REAC-Coimbatore, Coimbatore  
Tamilnadu-641 018
2. Income Tax Officer Ward 2(1)  
Flat No R2 Nallappa Street Periyar Nagar  
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