

NN 605 Idaikkattur PACCS (Rep. by Secretary P. Ramaraja) v. The Income Tax Officer, Assessment Unit, New Delhi

W.P.(MD) No. 31503 of 2025

W.P.(MD) No. 31503 of 2025 and W.M.P.(MD) Nos. 24662 & 24663 of 2025 (Madras HC, Madurai Bench, decided 06.11.2025) | 2025-11-06

Primary Agricultural Co-operative Credit Society (PACCS) ex parte reassessment under sections 147, 144 and 144B: following batch order in N.N.625 V. Pudur PACCS dated 11.07.2024, impugned order dated 11.02.2025 quashed and remanded for fresh consideration on merits.

Income-tax Act, 1961: sections 139(4), 144, 144B and 147

High Court of Judicature at Madras | Single Judge Bench (Madurai Bench) | G. R. Swaminathan, J.

Assessment years: 2024-25 (as printed in paragraph 1)

Paragraph 1 prints 'assessment year 2024-2025' for a section 147/144/144B order dated 11.02.2025

Paragraph 1 states that the order dated 11.02.2025 (DIN ITBA/AST/S/147/2024-25/1073180818(1)) was passed 'for the assessment year 2024-2025' (which matches the financial year 2024-25 in the DIN string); verify the underlying assessment year from the DIN notice before formal citation.

01 FACTS OF THE CASE

The petitioner, a Primary Agricultural Co-operative Credit Society (NN 605 Idaikkattur PACCS), failed to file its regular return under section 139(4) and suffered an ex parte reassessment order dated 11.02.2025 under section 147 read with sections 144 and 144B.

Source: [Paragraphs 1-2: PDF p. 2](#)

02 DISCUSSION BY THE HON'BLE COURT

Noting that in a batch of writ petitions involving identically situated Primary Agricultural Co-operative Credit Societies (N.N.625 V. Pudur Primary Agricultural Co-operative Credit Society v. The Assessment Unit, order dated 11.07.2024), the Court had set aside the ex parte assessment orders and remitted the matters for fresh consideration, the Single Judge applied the same course.

Source: [Paragraphs 3-5; PDF pp. 2-3](#)

03 JUDICIAL DECISION

Quashed the impugned assessment order dated 11.02.2025 and remitted the matter to the respondent Assessment Unit for fresh consideration on merits.

Source: [Paragraphs 5-6; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Impugned assessment order dated 11.02.2025 quashed and matter remitted to the Assessment Unit for fresh consideration on merits.

Source: [Paragraphs 5-6; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: rural Primary Agricultural Co-operative Credit Societies facing ex parte section 144/147 assessments due to non-filing of returns under section 139 can rely on the Madurai Bench PACCS batch orders to obtain a merits remand.

Source: [Paragraphs 3-5; PDF pp. 2-3](#)

SOURCE & VERIFICATION

[High Court of Judicature at Madras official judgment PDF - AKHB Cloud Repository \(20251106_HCMD011495552025.pdf\)](#)

4-page official High Court of Judicature at Madras judgment PDF (20251106_HCMD011495552025.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

All 4 physical pages of 20251106_HCMD011495552025.pdf read and verified page-by-page. Original bytes (111,375 bytes) match SHA-256 95b856b41349dd9522b7d48b48f95c7979ed89daecea02243b8ccdedd1bf815f.

STATUTORY SCOPE

Applies sections 139(4), 144, 144B and 147 of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.