

In the High Court of Judicature at Madras

Dated : 22.12.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.33905 of 2017 & WMP.Nos.37606 & 37607 of 2017

M/s.SBQ Steels Limited, rep.by
its Chairman Mr.Rajiv Rai

...Petitioner

Vs

The Assistant Commissioner of
Income Tax, Central Circle-2(3),
Room No.126, I Floor, Investigation
Building, No.46, Mahatma Gandhi
Road, Nungambakkam, Chennai-34.

....Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari to call for the
records of the respondent and quash the impugned notice under
Section 226(3) of the Income Tax Act, 1961 dated 05.7.2016
passed by the respondent.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.A.P.Srinivas

ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel accepts
notice for the respondent. Heard both. By consent, the writ
petition itself is taken up for final disposal.

2. The petitioner is before this Court seeking to quash the
notice issued under Section 226(3) of the Income Tax Act, 1961.

3. Though such is the prayer made in this writ petition, the
learned counsel for the petitioner would submit that the
petitioner having succeeded before the Commissioner of Income
Tax (Appeals), in which, the orders of assessment have been set
aside in its entirety for certain years and partly set aside for
other years, this Court may consider the representation of the
petitioner dated 20.12.2017 seeking lifting of attachment of
their bank account maintained with the ICICI Bank, Ambattur
Industrial Estate, Ambattur, Chennai-58, as their financial
position is very very precarious. The learned counsel for the
petitioner further submits that the attachment of the
petitioner's immovable property may continue, as it is not clear

as to whether the Revenue intends to prefer any appeal against the orders passed by the Commissioner of Income Tax (Appeals).

4. The learned Senior Standing Counsel appearing for the respondent submits that an appropriate direction may be issued to the authority concerned to consider the representation by giving sufficient time.

5. Accordingly, the writ petition is disposed of with a direction to the respondent to consider the petitioner's representation dated 20.12.2017 seeking lifting of attachment of the petitioner's bank account maintained with the ICICI Bank, Ambattur Industrial Estate, Ambattur, Chennai-58, within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

RS

To

The Assistant Commissioner of Income Tax, Central Circle-2(3),
Room No.126, I Floor, Investigation Building,
No.46, Mahatma Gandhi Road,
Nungambakkam, Chennai-34.

+1 cc to Mr.A.P.Srinivas Advocate sr 92580

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