

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2017

CORAM:

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.Nos.2547 to 2550 of 2017
and
W.M.P.Nos.2504 to 2511 of 2017

M/s.Premier Building Materials Private Limited
Represented by its Director
No.83/3B, Karumbukuppam Village,
SIPCOT, Gummidipoondi,
Thiruvallur - 601 201.

... Petitioner in
all W.Ps'

vs.

1. Income Tax Officer,
Corporate Ward 5 (2),
Chennai - 600 034.

2. Tax Recovery Officer - 5,
O/o the Pr.CIT - 5,
No.121, M.G.Road,
Chennai - 600 034.

3. The Commissioner of Income Tax (Appeals - 3)
No.121, M.G.Road,
Chennai - 600 034.

... Respondents 1 to 3
in all W.Ps'

4. The Branch Manager,
Indian Bank, MLA Hostel Branch,
Omanthurar Govt. Estate, Anna Salai,
Chennai.

... 4th respondent in
W.P.No.2547/2016

5. The Branch Manager,
State Bank of India,
Anna Salai,
Chennai.

... 4th respondent in
W.P.No.2548/2016

6. The Branch Manager,
Indian Bank, Gummidipoondi Branch,
Gummidipoondi.

... 4th respondent in
W.P.No.2549/2016

<https://hcservices.ecourts.gov.in/hcservices/>
7. The Branch Manager,
Indian Overseas Bank,
Gummidipoondi Branch,
Gummidipoondi.

... 4th respondent in
W.P.No.2550/2016

For Petitioner : Mr.K.G.Ragunath
For Respondents : Mr.Arun Kurian Joseph,
(In all W.Ps') Senior Counsel

COMMON ORDER

1. Issue Notice. Mr.Arun Kurian Joseph, accepts notice on behalf of the respondents.

2. With the consent of counsel for the parties, these Writ Petitions are taken up for hearing and final disposal.

3. By virtue of the captioned petitions, challenge has been laid by the petitioner to the notices issued under Section 226 (3) of Income Tax Act (in short "the Act"). These notices, which are four in number and bear an even date, i.e., 24.11.2016, seek to attach the petitioner's accounts, maintained with the concerned branches of the Indian Bank, State Bank of India and Indian Overseas Bank.

3.1. The petitioner is aggrieved by the fact that the attachment notices have been issued during the pendency of the appeals preferred before the Commissioner of Income Tax (Appeals).

3.2. Upon counsel for the petitioner being queried closely, I am informed that as a matter of fact, the petitioner has preferred appeals only vis-a-vis two assessment years, i.e., 2009-10 and 2013-14.

3.3. The petitioner's counsel, on being queried further, has stated that even though applications for stay were sought to be preferred, they were not accepted by the concerned authorities.

3.4. My attention, though, has been drawn by the learned counsel for the petitioner to a communication dated 01.12.2016, addressed to the Commissioner of Income Tax (Appeals). Vide this communication, which is in the nature of an application, the petitioner has sought a direction for lifting the attachment qua the subject bank accounts, which are referred to herein above as well as in the said communication.

4. Mr.Arun Kurian Joseph, who appears for the Revenue says that the petitioner should have moved the Assessing Officer for appropriate relief in the matter.

5. Having regard to the fact that the impugned notices were issued as far back as on 24.11.2016, these writ petitions are disposed of with the direction that representation dated 01.12.2016, will be placed before the concerned Assessing Officer, who shall, after hearing the petitioner, pass appropriate orders on the representation.

5.1. Needless to say the Assessing Officer will pass a speaking order. For this purpose, the petitioner will appear before the Assessing Officer on 06.02.2017 at 11.00 a.m. The Assessing Officer will pass an order within a period of two (2) days of according hearing in the matter to the petitioner.

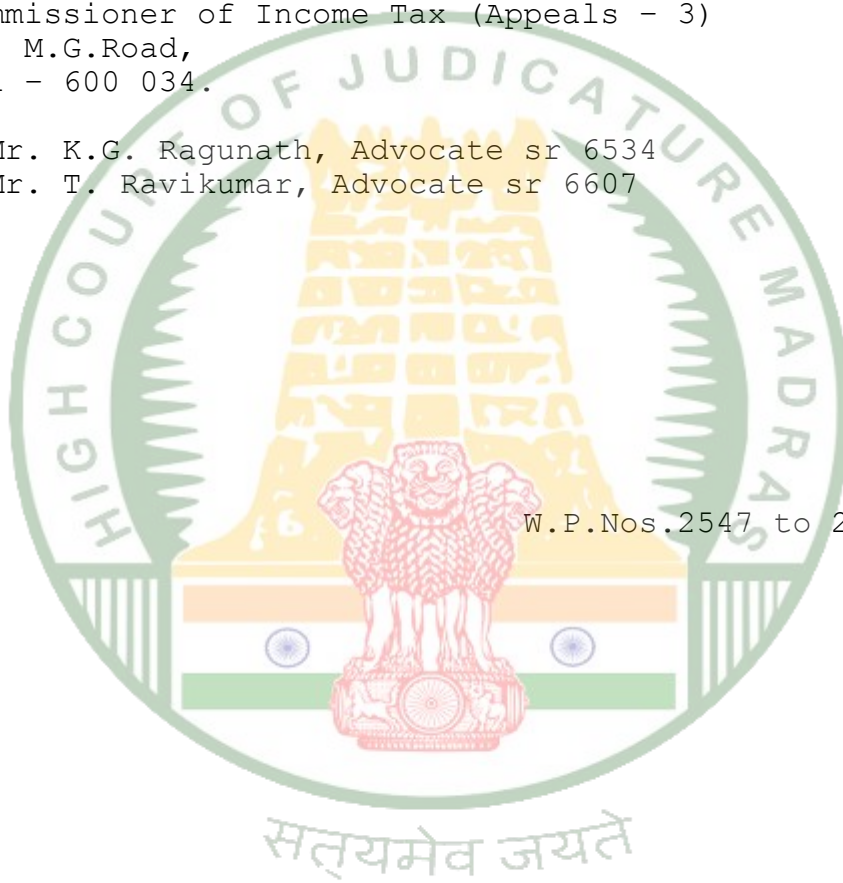
6. The writ petitions are closed in the aforesaid terms. Resultantly, the connected applications are closed. There shall, however, be no order as to costs.

To

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 3. The Commissioner of Income Tax (Appeals - 3)
No.121, M.G.Road,
Chennai - 600 034.
- +4 CC to Mr. K.G. Ragunath, Advocate sr 6534
+1 CC to Mr. T. Ravikumar, Advocate sr 6607

LRS (CO)
sp/2/2

W.P.Nos.2547 to 2550 of 2017



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