IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.11.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.1624, 1626, 1630 & 1631 of 2019
and
W.M.P.Nos.1803, 1805, 1806 & 1807 of 2019

Smt. Vasantha Surana ... Petitioner in WP.No./1624/2019

Smt. Sneha Rahul Surana ... Petitioner in WP.No./1626/2019

Dinesh Chand Surana ... Petitioner in WP.No./1630/2019

Rahul Surana ... Petitioner in WP.No./1631/2019

Vs.

1. The Assistant Director of Income Tax (Inv)-1 (2),
   Investigation Wing,
   46/108, Nungambakkam High Road,
   Chennai - 600034.

2. The Branch Manager,
   Union Bank of India,
   Shanthi Colony, Anna Nagar,
   Chennai - 600040. ... Respondents in all WPs

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the first respondent in issuing the Prohibitory Order for attachment of Bank Accounts and other properties under Section 132(3) of the Income Tax Act, 1961 dated 14.11.2017 and to quash the same as illegal, arbitrary and devoid of merit and consequently direct the first respondent to lift the attachment of the Bank accounts of the petitioner lying with the second respondent respectively.

For Petitioners : Mr.R.Sivaraman
(in all WPs)

For Respondents : Mr.A.N.R.Jayaprathap
(in all WPs) Standing Counsel for R1

C O M M O N   O R D E R

These writ petitions are filed by individual writ petitioners challenging the Prohibitory Order dated 14.11.2017, issued under Section 132(3) of the Income Tax Act, 1961, prohibiting the respective Bank Accounts referred to in the individual impugned orders from further operations.

2. After entertaining these writ petitions and adjourning the same on few occasions at the instance of the respective counsels, they are listed today for further hearing.

3. It is represented by the learned counsel appearing for the petitioners as well as the learned standing counsel appearing for the first respondent that the impugned Prohibitory Order ceased to be in force as on date, since, as per Section 132 (8A) of the Income Tax Act, 1961, an order under Sub-Section 3 of Section 132 shall not be in force for the period exceeding 60 days from the date of the order.

4. Counter affidavit filed by the first respondent in all these writ petitions also states that the Prohibitory Order issued under Section 132(3) of the Income Tax Act, 1961, is valid for a period of sixty days only and thereafter, it automatically ceases its effect. Admittedly, the impugned order was issued on 14.11.2017 and thus, by virtue of Section 132(8A) of the Income Tax Act, 1961, as referred to supra, the same ceased to have no effect after sixty days.

5. Accordingly, I find, nothing survives in these writ petitions to be adjudicated upon further, as the prayer sought for in these writ petitions has become infructuous, as stated supra. Accordingly, all these writ petitions are disposed of as infructuous. No costs. Connected miscellaneous petition are closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Director of
Income Tax (Inv)-1 (2),
Investigation Wing,
46/108,
Nungambakkam High Road,
Chennai - 600034.

2. The Branch Manager,
Union Bank of India,
Shanthi Colony, Anna Nagar,
Chennai - 600040.

+4cc to Mr.A.P.Srinivas, Advocate, S.R.No. 90759, 90760, 90761, 90762

W.P.Nos.1624, 1626, 1630 & 1631 of 2019

PPA(CO)
GN(12/12/2019)