



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.26839, 26853, 26857 & 26867 of 2019
and

W.M.P.Nos.26247, 26250, 26254, 26259, 26263, 26265, 26266,
26267, 26273, 26274, 26276, 26277, 26279, 26409, 26410 & 26412
of 2019

Arul Kanagarajan

...Petitioner in all WPs

Vs.

1. Income Tax Officer,
Non-Corporate Ward 13(1),
Aayakar Bhawan, Annexe Building, Fourth Floor,
Room No.403; 121, Mahathma Gandhi Road,
Chennai - 34.
2. Commissioner of Income Tax (Appeals - 14)
Aayakar Bhavan, Main Building, Room No.223, II- Floor;
121, Mahathma Gandhi Road,
Chennai - 34. ...1st and 2nd Respondents in all WPs
3. Chief Manager, ICICI Bank Limited,
Madipakkam - Branch, S.B.A/c.103901000234
(IFSC : ICIC0001039).
No.3/192, Medavakkam Main Road,
Chennai - 91. ...3rd Respondent in WP.No.26839/2019
4. The Chief Manager, Axis Bank Limited,
No.2, Medavakkam Main Road, Madipakkam,
Chennai - 600091, Customer ID : 083066224
S.B.A/c : 083010100588362,
IFSC Code : UTIB0000083.
...3rd Respondent in WP.No.26853/2019
5. Chief Manager, HDFC Bank Limited - Adyar
Gandhi Nagar Branch, Sreela Terrace, 105
First Main Road, Gandhi Nagar, Adyar,
Chennai - 20, S.B.A/c : 08471140024782,
(IFSC CODE : HDFC0004297)
...3rd Respondent in WP.No.26857/2019



6. Chief Manager, State Bank of India,
Madipakkam Branch, No.2 Medavakkam Main Road,
Senthooran Colony, Chennai - 91.
S.B.A/c : 00000020001297897

WEB COPY (IFSC : SBIN0005199). ...3rd Respondent in WP.No.26867/2019

Prayer in WP.No.26839/2019 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records in respect of this Order No.PAN/AXOPK2419G dated 09.07.2018 issued by the first respondent, to quash the same and to direct the first respondent, second respondent and third respondent to de-freeze the Savings Bank Account No.103901000234 with I.F.S.C.No.ICIC0001039, illegally frozen u/s. 222 to 225 of the Income Tax Act, 1961, which is infructuous as there is no real income tax liability.

Prayer in WP.No.26853/2019 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records in respect of this Order No.PAN/AXOPK2419G dated 09.07.2018 issued by the first respondent, to quash the same and to direct the first respondent, second respondent and third respondent to de-freeze the Savings Bank Account No. 083010100588362 with Customer ID No. : 083066224; IFSC Code No. : UTIB0000083, illegally frozen u/s. 222 to 225 of the Income Tax Act, 1961, which is infructuous as there is no real income tax liability.

Prayer in WP.No.26857/2019 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records in respect of this Order No.PAN/AXOPK2419G dated 09.07.2018 issued by the first respondent, to quash the same and to direct the first respondent, second respondent and third respondent to de-freeze the Savings Bank Account No. 08471140024782 with IFSC CODE No. : HDFC0004297, illegally frozen u/s. 222 to 225 of the Income Tax Act, 1961, which is infructuous as there is no real income tax liability.

Prayer in WP.No.26867/2019 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records in respect of this Order No.PAN/AXOPK2419G dated 09.07.2018 issued by the first respondent, to quash the same and to direct the first respondent, second respondent and third respondent to de-freeze



the Savings Bank Account No. 00000020001297897 with IFSC CODE No. : SBIN0005199, illegally frozen u/s. 222 to 225 of the Income Tax Act, 1961, which is infructuous as there is no real income tax liability.

WEB COPY

For Petitioner : Mr.T.V.Sriram
(in all WPs)

For Respondents : Mrs. Hema Muralikrishnan
(in all Wps) Senior Standing Counsel [R1 & R2]

For R3 in WP.No.26839/2019 : Mr.K.Moorthy

For R3 in WP.No.26853/2019 : Mr.V.Lokesh Kumar

For R3 in WP.No.26857/2019 : M/s. King & Patridge

For R3 in WP.No.26867/2019 : M/s. S.Mukesh

COMMON ORDER

The petitioner is aggrieved against the bank attachment proceedings for the recovery of the tax due.

2. Heard the learned counsel appearing for the petitioner and the learned counsel appearing for the respondents.

3. It is seen that in respect of the Assessment Year 2015-16, an orders of assessment dated 29.12.2017 has been passed, fixing the tax liability on the petitioner. It is stated that the petitioner has filed the appeal against the said order before the concerned Appellate Authority on 01.02.2018. However, the petitioner has not obtained any interim order of stay either before the Appellate Authority or before the Assessing Officer. According to the petitioner, he has filed an application for waiver of such pre-deposit.

4. This Court, at this stage is not concerned as to whether the petitioner is entitled for such waiver or not, since nothing is challenged before this Court by the petitioner in respect of any order passed in his waiver application. Even otherwise, if any such order is passed, it is for the petitioner to work out such order before the appropriate Forum in a manner known to law. Without doing so,



the petitioner has chosen only to challenge the consequential bank attachment proceedings, which according to my view, is not maintainable.

5. Therefore, these writ petitions are disposed of only with a liberty to the petitioner to work out his remedy before the Appellate Authority in the appeal filed against the orders of assessment. No costs. Connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

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To

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S.B.A/c : 00000020001297897
(IFSC : SBIN0005199).

+6 Ccs to Mr.T.V.Sriram, Advocate sr 96620, 96621, 96622, 96623,
96624, 96625.

+1 CC to M/s. King and Partridge, sr 96970.

+1 CC to Mr.S. Makes Advocate sr 96806.

+1 CC to M/s. Hema Muralikrishnan, Advocate sr 97033.

W.P.Nos.26839, 26853, 26857 & 26867 of 2019

VSNII (CO)
SP(26/12/2019)