THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NO.2702 of 2019

ORDER: (per SK,J)

The grievance of the petitioner company in this case was that the income tax authorities issued notice dated 04.02.2019 under Section 226(3) of the Income-tax Act, 1961, to its bank, *viz.*, Indian Bank, Surabhi Arcade, Bank Street, Koti, Hyderabad, attaching Rs.4,34,431/- on the ground that the said sum was due from the petitioner company on account of income tax payable.

By order dated 14.02.2019, this Court granted interim suspension of the impugned notice taking note of the claim made by the petitioner company that the subject income tax dues were already deducted at source from the amounts payable to it by M/s.Hindustan Antibiotics Limited, Maharastra, the fifth respondent herein, but the said amount was not remitted to the department.

The Income-tax Officer, Ward-1(4), Hyderabad, filed a counter-affidavit conceding that the income-tax payable by the petitioner company may have been deducted at source from the amounts payable by the fifth respondent. He however asserted that though intimation was given to the petitioner company by way of e-mails at the address provided in its income-tax returns, the petitioner company did not inform it of its present claim to the effect that the tax amounts had already been deducted at source.

In the light of the above facts and as the department does not dispute the claim of the petitioner company that the subject tax dues have already been deducted at source from the amounts payable to the petitioner company, it is for the department to take necessary measures in accordance with law as warranted. Leaving it open to it to do so, the writ petition is allowed to the extent of setting aside the impugned notice dated 04.02.2019.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR,J

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T.AMARNATH GOUD,J

Date:26.06.2019

GJ