



WEB COPY



W.P.No.13798 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **08.07.2022**

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**

W.P.No.13798 of 2019

&

W.M.P.Nos.13874 & 13875 of 2019

M/s.Narayana Swamy Building Creators Private Limited
Rep by its Managing Director K.Narayanasamy,
No.66, C.P.Ramasamy Road,
Manasarovar,5A,
Alwarpet, Chennai

...Petitioner.

Vs.

- 1.The Income Tax Officer
Company Ward 4(2),
Room No.432, 4th Floor,
Main Building, 121,
Utthamar Gandhi Salai,
Nungambakkam, Chennai – 600 034.
- 2.The Deputy Commissioner of Income Tax,
Corporate Circle 4(2),
Chennai.
- 3.The Branch Manager,
Indian Bank,
Old No.116, New No.56,
Dr.Radha Krishnan Salai,



W.P.No.13798 of 2019

Chennai – 600 004.

...Respondents.

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari calling for the entire records on the file of the 2nd respondent vide proceedings in P.A.No.AACCN3209M dated 18.02.2019, quash the same and to pass such further order or orders deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.D.Udhayasuriyan
For Respondents : Mr.D.Prabhu Mukund Arun Kumar
Junior Standing Counsel for R1 & R2
: -NA- for R3.

ORDER

Heard Mr.D.Udhayasuriyan, learned Counsel for the petitioner and Mr.D.Prabhu Mukund Arun Kumar, learned Junior Standing Counsel for R1 and R2. There is no representation for R3.

2. The challenge is to a notice issued under Section 226(3) of the Income Tax Act, 1961 (in short 'Act') by R2 to R3, bringing to the notice of R3, the Branch Manager of the Indian Bank, that an amount of Rs.66,62,220/- was due from the petitioner and appropriating the balance



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in the bank accounts of the petitioner in that Bank to the extent of the liability.

3. There is nothing untoward in the impugned notice, insofar as admittedly, the demand as aforesaid arises from an order of assessment passed under the provisions of the Act for the assessment year 2014-15. As against the order of assessment, an appeal was filed before the first Appellate Authority, which has, admittedly, been dismissed as on 10.11.2017 and no appeal has been filed by the petitioner challenging the order of first Appellate Authority. Hence the Department was within its domain to recover the amount coercively.

4. This writ petition stands dismissed. Connected writ miscellaneous petitions are also dismissed. No costs.

08.07.2022

nst

Index : Yes / No

Speaking Order / Non-Speaking Order



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DR.ANITA SUMANTH, J.

nst

To

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