IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2023

CORAM : JUSTICE **N.SESHASAYEE**

W.P.No.7405 of 2022

N.Sabitharani ..... Petitioner

Vs

1.The Regional Manager
Central Bank of India
II Floor, No.48/49, Montieth Road
Egmore, Chennai – 600 008.

2.The Manager
Central Bank of India
Pallavaram Branch
Chromepet
Chennai – 600 044.

3.The Assistant Commissioner
Office of the Assistant Commissioner
of Income Tax
Central Circle-3(1) Chennai
Income Tax Investigation Wing Building
Room No.316, No.46, Mahatma Gandhi Road
Chennai – 600 034. ..... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the first and second respondent to release the terminal retirement benefit amount of the petitioner illegally withheld or confiscated by the second respondent from the account of the petitioner bearing S.B.No.5168831846 maintained with the second respondent in blatant violation of provisions of the Income Tax Act, 1961 and consequently direct the third respondent to desist from taking any further actions against the petitioner under the Income Tax Act, 1961 in respect of the terminal retirement benefits received by the petitioner.

For Petitioner : Mr.E.Jayasankar

For Respondents : Mr.M.L.Ganesh for R1 & R2

Mr.A.N.R.Jayaprathap for R3

ORDER

The petitioner herein seeks a Writ of Mandamus to direct the second respondent to release her terminal retirement benefits lying in the savings account of it.

2. The case of the petitioner is that she served as a Clerk in the Central Bank of India, and was superannuated on 31.01.2022. She owned a savings account bearing A/c.No.5168831846 in the second respondent-Bank, and that her terminal retirement benefits amounting to Rs.64,23,743/- was credited to her savings account. When the petitioner attempted to transfer a portion of the amount through

net banking, she could not, and she was informed orally by the second respondent that the Bank has put her account on hold based on the attachment order of the Income Tax Department dated 27.03.2019. Hence, the petitioner is before this Court.

3. The learned counsel appearing for the respondent-Bank would submit that the terminal benefits of the petitioner was not released because the Income Tax Department has attached the same.

4.This Court is informed by the third respondent that before the Income Tax Appellate Tribunal, the petitioner have succeeded and hence, the second respondent necessarily have to grant the terminal benefits. A copy of the proceedings of the Income Tax Appellate Tribunal is made available, and the statement of the learned counsel for the third respondent is also recorded.

5. In view of the fact that the Income Tax Appellate Tribunal has allowed the petitioner's appeal in ITA.No.711/Chny/2022, the attachment automatically gets vacated and there is no more any bar for the respondents 1 and 2, to release the

benefits which were frozen at the instance of the Income Tax Department.

6. In view of the same, nothing survives for consideration in this petition, and this petition stands closed. No costs.

22.09.2023

Index : Yes / No
Speaking order / Non-speaking order
ds

To:

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