



WEB COPY



W.P. No.3848 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2023

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.3848 of 2023 and W.M.P. No.3921 of 2023

Rakeshbeniyal

... Petitioner

vs.

1.The Income – Tax Officer,
Ward/Circle – (1),
Nallappa Street,
Periyar Nagar,
Erode, Pin 638 001.

2.The Branch Manager,
Axis Bank,
Mettupalayam Branch,
Bhavani, Erode District.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari by calling for the entire records relating to the order dated 19.04.2022 made in DIN & Notice No.ITBA/AST/F/148A/2022-23/1042768671 (1) on the file of the first respondent and quash the same.

For petitioner : Mr.N.Chinnaraj

For respondents : Mr.R.S.Balaji,
Standing Counsel,
assisted by
Mrs.S.Premalatha,
Junior Standing Counsel



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ORDER

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself.

2.This writ petition has been filed challenging the impugned order dated 19.04.2022, passed by the first respondent under Section 148-A(d) of the Income Tax Act, 1961.

3.The petitioner has raised the following grounds for challenging the aforementioned order:

a)The petitioner is a resident of Nambiyur Town and to the best of his knowledge, in the relevant period, there is no Axis Bank Branch at Nambiyur Town;

b)The petitioner has informed the first respondent by his representation dated 11.04.2022 that the petitioner is not aware that for the period from 2017-18, a Bank account was opened in his name in the Axis Bank at Nambiyur Town and a credit of Rs.1,09,25,580/- was made in that account;



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c)The petitioner made a representation on 12.04.2022 to the second respondent requesting them to furnish the account details. But neither the first respondent nor the second respondent Bank disclosed the details of the petitioner;

d)The petitioner's friend Prakash requested him to open an account with Axis Bank, Mettunasuvampalayam, Bhavani and on his requisition, he opened the Bank account with Axis Bank. According to the petitioner, after opening the said Bank account, he did not have any transaction in the said account.

4.Heard Mr.N.Chinnaraj, learned counsel for the petitioner and Mr.R.S.Balaji, learned Standing Counsel, assisted by Mrs.S.Premalatha, learned Junior Standing Counsel, who accepts notice on behalf of the respondents.

5.The contentions of the petitioner have been duly considered in the impugned order passed under Section 148A (d) of the Income Tax Act, 1961 and the following reasons have been given by the first respondent for passing the impugned order dated 19.04.2022:



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a)The account No.917020047611875 was maintained in the name of the Assessee at Axis Bank, who had made deposits to the tune of Rs.1,09,25,580/-. Since the Assessee has not lodged any complaint till date though the said amount was not maintained by him as stated in his reply and not produced any F.I.R. copy in this regard in support of his claim, the onus is on the Assessee to prove the genuineness of the transactions made on his account;

b)As requested by the Assessee, name of the Bank, branch, account number and amount of credits made in his Bank account, were provided to the Assessee vide its office letter dated 05.04.2022. The Assessee was given sufficient opportunity to explain the credits in his Bank account and its source therein. Further, the Assessee failed to furnish the explanation for the credits reflected in his Bank account as well as failed to produce the source for deposits made;

c)The Assessee has failed to furnish the return of income for the assessment year 2018-19. The absence of explanation from the Assessee in respect of the credits to the tune of Rs.1,09,25,580/- reflected in his Bank account leads to believe that there is an escapement of assessment.



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6. Since the first respondent in the impugned order has given sound and justifiable reasons for rejecting the petitioner's contentions as raised in this writ petition, the question of interfering with the impugned order by this Court will not arise. This Court does not find any merit in this writ petition. Accordingly, this writ petition stands dismissed. Consequently, connected W.M.P. stands closed. No costs.

10.02.2023

vga

Index: Yes/No

To

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2. The Branch Manager,
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ABDUL QUDDHOSE, J.

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