



W.P.No.17952 of 2023

WEB COPY

Dated: 20.06.2023

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.17952 of 2023

T.M.Subash Thangam

... Petitioner

Vs

1.The Income Tax Officer
Non Corp Ward 17(7),
Income Tax Department,
Room No.417, BSNL Building,
4th Floor, Income Tax Office,
BSNL Tower,
No.16, Greams Road,
Chennai-600 006.

2.The Income Tax Officer
Intl Tax Ward 2(2),
Income Tax Department,
Room No.417, BSNL Building,
4th Floor, Income Tax Office,
BSNL Tower,
No.16, Greams Road,
Chennai-600 006.

3.National Faceless Assessment Centre
Income Tax Department,
Room No.417, BSNL Building,
4th Floor, Income Tax Office,
BSNL Tower,
No.16, Greams Road,



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Chennai-600 006.

WEB COURT

4.The Punjab National Bank,
Rep by its Branch Manager,
Wandoor Branch,
Sai Building, Manjeri Road,
Opp. Panchayat Office,
Wandoor, Malapuram District - 679 328,
Kerala State.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondents 1 to 3 to conduct enquiry on the petitioner's representation dated 22.04.2023 by taking note of the Letter of the 4th respondent dated 17.04.2023 and drop all further proceedings as against the petitioner on the basis of the notices issued by the respondents 1 to 3 under provisions of the Income Tax Act, 1961 and its Rules for the Financial Years of 2017-2018, 2018-2019, 2019-2020 & 2020-2021.

For Petitioner : Mr.A.Ilayaperumal
For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel (for R1 to R3)

ORDER

Dr.Ramasamy, learned Senior Standing Counsel accepts notice for R1 to R3 and is armed with necessary instructions to enable a final disposal of this matter, even at the stage of admission. In light of order that is proposed to be passed in this matter, no notice is thought necessary to R4, Punjab National Bank (in short 'Bank').



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2. The petitioner, an individual, seeks a mandamus directing the conduct of enquiry on the petitioner's representation dated 22.04.2023 taking note of the letter of the Bank dated 17.04.2023 and dropping all further proceedings as against the petitioner on the basis of the notices issued by the official respondents under the provisions of the Income Tax Act, 1961 (in short 'Act') for the Financial Years of 2017-2018, 2018-2019, 2019-2020 and 2020-2021.

3. The prayer appears to be misconceived. A perusal of the compilation accompanying the writ affidavit reveals that the petitioner has been in receipt of notice under Section 148A(b) dated 23.03.2022 and also suffered an order under Section 148A(d) of the Act dated 05.04.2022. It is not known as to whether these proceedings span all the financial years referred to in the prayer, as notice and order placed in the typed set relates to only some of the years.

4. Be that as it may, learned counsel is also unclear as to whether any order of assessment has been passed for the periods in question.

5. The petitioner has also placed on record a letter dated 03.04.2023 addressed to the Punjab National Bank seeking some clarifications in regard to the financial years 2017-18 to 2020-21, particularly relating to a sum of Rs.15,59,38,000/- that have taken place



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utilising his pan number. In conclusion, the petitioner has sought a letter from the Bank to the effect that he is not connected to the bank accounts through which the aforesaid transactions have taken place.

6. There is a certificate from Punjab National Bank dated 17.04.2023 to the effect that certain bank accounts stand in the name of KK Steels and Building materials, a proprietary concern and that the pan number of the petitioner is not connected to those bank accounts.

7. Be that as it may, these are factual aspects of the matter that this Court cannot look into in Article 226 of the Constitution of India. That apart, as the petitioner appears to have suffered orders under Section 148A(d) of the Act that have attained finality and is also in receipt of notices under Section 148 of the Act, it is for it to cooperate with the proceedings initiated by the Department and take matters to a logical conclusion, in accordance with law.

8. It is the submission of the learned Standing Counsel that notices have been issued continuously and repeatedly to the petitioner but there has been no response from his side. It is incumbent on the part of the petitioner to appear before the Officer and put forth any explanation that he may have in regard to the issues raised by the



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Department including the transactions as noticed in the preceding paragraphs that have been conducted utilising his pan number.

9. Mandamus of the nature as sought for cannot be granted in a case such as this which involves appreciation of various disputed facts. It is to be noted that in matters relating to assessment, filing of a representation is of no avail as the petitioner is duty bound to respond to notices, appear before the officer and tender his explanations.

10. For the aforesaid reasons, the prayer for mandamus is rejected, and this Writ Petition is dismissed. The petitioner will appear in response to notices, cooperate with the Department and the proceedings for assessment will be carried forward in accordance with law. No costs.

20.06.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral citation: Yes/No
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To



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Dr.ANITA SUMANTH,J.

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