IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.08.2023

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.27988 of 2021
and
WMP.Nos. 29556 & 29558 of 2021

Shree Basaveshwar Sugars Limited,
Represented by its Managing Director
Thiru S.Kathiravan,
No.6, Mallikarjun Badavane,
Manguli Road, Ganesh Nagar,
Vijayapura (Bijapur),
Karnataka 586 109. ... Petitioner

Vs.

1. The Principal Commissioner of Income Tax,
(Central), Chennai - 2,
IIIrd Floor, No.46, Mahatma Gandhi Road,
Chennai - 600 034.

2.The Assistant Commissioner of Income Tax,
Central Circle -1, Williams Road,
Cantonment,
Trichy - 620 015.

3.The Commissioner of Income Tax (Appeals)-19
No.46, M.G.Road,
Chennai - 600 034.

4.The Tax Recovery Officer
Central 2, Chennai, Room No.119, 1st Floor,
No.108, Mahatma Gandhi Road,
Chennai - 600 034.

5.The Branch Manager,
Bank of India,
Chennai Large Corporate Branch,
IV Floor, Tarapore Towers,
826, Anna Salai,
Chennai - 600 002. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records in **ITBA/COM/F/17/2021-22/1036190595(1)** dated 06.10.2021 on the file of the 4th respondent issued to the 5th respondent relating to the Assessment Years 2012-2013 to 2018-19 and quash the same.

For Petitioner : Mr.G.Baskar

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
for R1 to R4 and

Mr.A.N.R.Jayaprathap
Junior Panel Counsel

ORDER

The petitioner had approached this Court against the order passed under Section 226 of the Income Tax Act, 1961, in the light of the pendency of the petitioner's Appeal before the Appellate Commissioner against the Assessment order dated 25.12.2019 for the Assessment years 2012-2013 to 2018-2019. The petitioner was unsuccessful before the CIT (Appeal). By separate order dated 25.12.2019, the CIT (Appeal) had dismissed the petitioner's Appeal.

2. Aggrieved by the same, the petitioner had filed 7 different appeals for the Assessment years 2012-2013 to 2018-2019. The Tribunal has allowed the petitioner's Appeal vide its order dated 18.01.2023 and remanded the case back to the respondents to pass a denovo order. Pursuant to the aforesaid order of the Tribunal, the respondents have also partly lifted the attachment of the petitioner's Bank Account. Initially about 10 Bank Accounts of the petitioner were attached. Attachment of the 7 Bank accounts of the petitioner have been lifted.

3. However, in respect of the rest of the 3 bank accounts, the attachment is yet to be lifted.

4. The learned Junior Panel Counsel and learned Senior Standing Counsel for the respondents would submit that the writ petition has become infructuous and therefore the petitioner may be directed to give a fresh representation which will be considered and disposed on merits.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Junior Panel Counsel and learned Senior Standing Counsel for the respondents 1 to 4.

6. There is no dispute as on date, the Assessment order passed on 25.12.2019 for the Assessment years mentioned above have been set at knot. The cases have been remitted back to the Assistant Commissioner/2nd respondent to re-do the Assessment.

7. In the light of the above, the attachment of the petitioner's Bank Accounts cannot be continued.

8. Considering the above, there shall be a direction to the respondents 1 to 4 to lift the attachment of bank accounts of the petitioner, subject to the condition that there are no other parallel proceedings attaching the same accounts of the petitioner for any other demands, as expeditiously as possible preferably within a period of 30 days from the date of receipt of a copy of this order.

9. This writ petition stands disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

08.08.2023

Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
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To

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