



WEB COPY



W.P.No.6159 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.6159 of 2022

and

W.M.P.Nos.6233, 6235 and 6236 of 2022

M/s.RKR Gold P Ltd.,
(Rep. by its Director),
No.10, Srinivasa Raghavan Street,
R.S.Puram,
Coimbatore – 641 002.
PAN:AADCR4414M

... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax
Corporate Circle – 1,
Income Tax Department, Main Building,
63, Race Course Road,
Coimbatore – 641 018.
2. The Principal Commissioner of Income Tax
Coimbatore – 1,
Income Tax Department, Main Building,
63, Race Course Road,
Coimbatore – 641 018.
3. The National Faceless Appeal Centre,
New Delhi.



W.P.No.6159 of 2022

4. M/s.Karur Vysya Bank,
R.S.Puram Branch,
PB No.1033, 249As, Thiruvengadasamy Road (East),
R.S.Puram,
Coimbatore – 641 002.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the Writ Petitioner/Assessee on the file of the First Respondent to quash the impugned attachment order dated 02.03.2022 passed u/s 226(3) of the Income Tax Act, 1961 for the Assessment Year 2017-18 in DIN and Notice No.ITBA/RCV/S/226(3)_1/2021-22/1040255048(1) and consequently direct the 1st Respondent to stop the recovery proceedings during the pendency of the first appeal for the assessment year under consideration.

For Petitioner : Mr.A.S.Sriraman

For R1 to R3 : Dr.B.Ramasamy
Senior Standing Counsel

ORDER

The learned counsel for the Petitioner would submit that due to the efflux of time and on account of the Order of the Appellate Commissioner dated 17.11.2022 in Appeal No.CIT (A), Coimbatore – 1/10243/2019-20, the Writ Petition may have become infructuous as the period of validity of the notice issued under Section 226(3) of the Income Tax Act itself self limiting.

2. However, the learned counsel for the Petitioner would submit that



W.P.No.6159 of 2022

the attachment will still stand reflected before the Sub Registrar Office even though the appeal has been allowed in favour of the appellant in Appeal No.CIT (A), Coimbatore – 1/10243/2019-20 dated 17.11.2022 against Assessment Order dated 23.12.2019 passed for the Assessment Year 2017-2018.

3. There shall be a direction to the Respondents to send suitable instructions to the Sub-Registrar for vacating the attachment of the Petitioner's following Bank Account:-

Account Number	Account Type
1122135000001470	111
1122135000001473	111
1122230000000585	111

4. Writ Petition stands disposed of with the above observations and directions. No cost. Consequently, connected Miscellaneous Petitions are closed.

23.08.2024

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

C.SARAVANAN, J.



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W.P.No.6159 of 2022

rgm

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