



W.P.No.5812 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 07.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.5812 of 2024
and W.M.P.Nos.6447, 6450 & 6457 of 2024

Balasubramani Ponnudurai
No.48, Perumal Koil Street,
Chinna Eachankuzhi,
Manali New Town,
Chennai 600 103.

... Petitioner

-VS-

1.Income Tax Officer,
Non Corp. Ward 5(1) Che
Income Tax Office - BSNL Tower
No.16, Greams Road,
Chennai 600 006.

2.State Bank of India
9/11, Manali New Town,
Edayanchavadi
Ponneri 600 103.

3.State Bank of India (Local Head Office)
16, College Lane,
Chennai 600 006.



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4.The Reserve Bank of India
Fort Glacis 16,
Rajaji Road, Fort St George,
Chennai 600 001.

5.The Commissioner of Income-Tax (Appeals)
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi 110 003.

6.The Commissioner of Police,
Avadi Commissioner of Police Office
Avadi, Chennai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned bank attachment notice in DIN & Notice No: ITBA/RCV/S/226(3)_1/2023-24/1059888243(1) dated 18.01.2024 issued by the first respondent and quash the same and thereby direct the fifth respondent to dispose the appeal filed against the assessment order dated 29.12.2019 pending before the said authority, without insisting upon any pre-deposit of amount of tax confirmed vide the said assessment order.



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WEB COPY For Petitioner : Mr.T.Ramesh

For Respondent 6 : Mr.P.Balathandayutham, Spl. GP

For Respondents : Dr.B.Ramaswamy, Sr. SC
1, 5

ORDER

The petitioner assails a bank attachment notice dated 18.01.2024 pursuant to assessment order dated 29.12.2019. Learned counsel for the petitioner submits that the matter relates to the petitioner's PAN being fraudulently linked to the SBI account of Sundaram Agencies. He also submits that the RBI, by communication of 30.03.2021 acknowledged that the petitioner's PAN was linked to the other account for a brief period during financial year 2016-17. In these circumstances, learned counsel submits that the impugned bank attachment notice warrants interference.



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2. Learned counsel for the appellant also makes a request that the appeal be disposed of expeditiously.

3. Dr.B.Ramaswamy, learned senior standing counsel, accepts notice for the respondents 1 and 5. He submits that no case is made out for interference in view of the pending statutory appeal.

4. The documents on record disclose that the assessment order was issued by the first respondent on 29.12.2019. The matter was carried in appeal by the petitioner before the fifth respondent and such appeal is pending before the fifth respondent.

5. Since a statutory appeal was filed against the assessment order, it is appropriate that the petitioner approach the appellate authority if any interim order is required. Therefore, in exercise of discretionary jurisdiction, I am not inclined to interfere with the order impugned herein.



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WEB COPY 6. In these circumstances, W.P.No.5812 of 2024 is disposed of by directing the appellate authority to consider and dispose of the appeal as quickly as the business of the appellate authority permits. No costs. Consequently, W.M.P.Nos.6447, 6450 and 6457 of 2024 are closed.

07.03.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

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