



W.P.No.11876 of 2024

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.11876 &11879 of 2024 &
WMP Nos.12964, 12969, 12969 & 12972 of 2024

W.P.No.11876 of 2024

Saisivajyoti
Flat No.2A, Rahul Apartments,
Old No.23, New No.6 Cenotaph Road
2nd Lane, Chennai-600 018.

... Petitioner

Versus

1. The Income Tax Officer,
Non-Corporate Ward-10(6),
M.G.Road, Nungambakkam,
Chennai-600 034.

2. The Manager,
Union Bank of India (Formerly Andhra Bank)
T.Nagar Branch, Sir Thyagaraya Road,
Pondy Bazar, T.Nagar,
Chennai-600 017.

...Respondents



W.P.No.11876 of 2024

W.P.No.11879 of 2024

Saisivajyoti
Flat No.2A, Rahul Apartments,
Old No.23, New No.6 Cenotaph Road
2nd Lane, Chennai-600 018.

... Petitioner

Versus

1. The Income Tax Officer,
Non-Corporate Ward-10(6),
M.G.Road, Nungambakkam,
Chennai-600 034.

2. The Manager,
Union Bank of India (Formerly Andhra Bank)
Film Nagar Society Complex, Film Nagar,
Jubilee hills, Hyderabad-500 096.

...Respondents

Prayer in W.P.No.11876 of 2024 : A Writ Petition filed under Article 226 of the Constitution of India pleaded to issue a Writ of Certiorari to call for the entire records of the 1st Respondent contained in the notice issued by it under Section 226(3) of the Income Tax Act, 1961, dated 15.04.2024 bearing DIN & Letter No.ITBA/COM/F/17/2024-25/1064101667(1) and to quash the same as illegal, arbitrary and unjust.



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Prayer in W.P.No.11879 of 2024 : A Writ Petition filed under Article 226 of the Constitution of India pleaded to issue a Writ of Certiorari to call for the entire records of the 1st Respondent contained in the notice issued by it under Section 226(3) of the Income Tax Act, 1961, dated 15.04.2024 bearing DIN & Letter No.ITBA/COM/F/17/2024-25/1064102155(1) and to quash the same as illegal, arbitrary and unjust.

In both WPs.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondents : Mr.V.Mahalingam
Senior Standing Counsel

COMMON ORDER

By these writ petitions, notices under Section 226(3) of the Income Tax Act, 1961, are challenged.

2. The petitioner is the wife of the late Mr.A.Ravi Shankar



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Prasad, who is said to be a defaulting assessee. On the basis that the petitioner had inherited the assets of her deceased husband, the impugned notices were issued.

3. Although the challenge is to the notices, learned counsel for the petitioner submits that objections were filed by the petitioner on 17.04.2024 to the notices. He submits that such objections may be considered and disposed of by the first respondent.

4. Mr.Mahalingam, learned senior standing counsel, appears on behalf of the first respondent. He submits that the assets of the petitioner would be liable for attachment if the petitioner had inherited assets as the legal heir of the defaulting assessee. If a reasonable time frame is fixed, he submits that the petitioner's objections would be considered and disposed of.



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5. In light of the above submissions, these writ petitions are disposed of by directing the first respondent to consider and dispose of the petitioner's objections dated 17.04.2024 and 01.06.2024 within a period of four weeks, after providing a reasonable opportunity to the petitioner, including a personal hearing. The attachment shall continue in force until such objections are disposed of subject to the condition that no appropriations are made from the attached bank account until then. It is needless to say that it is open to the petitioner to challenge any order that may be passed upon considering her objections in accordance with law. Consequently, the connected miscellaneous petitions are closed. No costs.

28.06.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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SENTHILKUMAR RAMAMOORTHY,J

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To

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Chennai-600 034.
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