



W.P. No.35311 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.35311 of 2024

and

W.M.P.No.38211 of 2024

Ponnaiyah Ramajayam Institute of Science and
Technology Trust (PRIST)
Rep. herein by its Managing Trustee
Mr.M.P.Nageshwaran,
Administrative Office,
2/18.4-A, Ramkripa Apartments,
Kasturi Estate First Street,
Poes Garden, Chennai 600 086.

... Petitioner

Vs.

1. The Assistant Commissioner of Income Tax (Exemptions),
2nd Floor, May Flower Mid City Building,
1510, Trichy Road,
Coimbatore 641 018.
2. The Deputy Commissioner of Income Tax (Exemptions),
2nd Floor, May Flower Mid City Building,
1510, Trichy Road,
Coimbatore 641 018.
3. IDFC First Bank,
Rep. by its Branch Manager,
Thillai Nagar (West) Branch,
Tiruchirapally.



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4. The Commissioner of Income Tax (Appeals)(NFAC),
The National Faceless Appeal Centre,
Central Board of Direct Taxes,
New Delhi.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, with the following prayers :

i) To issue a Writ of Mandamus directing the 1st respondent to furnish to the petitioner a copy of the DIN and Notice No.ITBA/COM/F/172024-25/1069754340(1) dated 17.10.2024 issued by the 1st respondent to the 3rd respondent under Section 226(3) of the Income Tax Act.

ii) To issue a Writ of Certiorarified Mandamus to call for the records in DIN & Letter No.ITBA/COM/F/17/2024-25/1070107756(1) dated 05.11.2024 issued by the 1st respondent to the 3rd respondent, quash the same and further direct the 4th respondent to dispose of the appeal filed by the petitioner under Section 246A of the Income Tax Act for the Assessment Year 2022-2023.

For Petitioner : Mr.N.Ramakrishnan for
ARK Law Associates

For R1, R2 and R4 : Mrs.S.Premalatha
Standing Counsel

ORDER

The writ petition is filed challenging the recovery notice dated 05.11.2024 in DIN & Letter No.ITBA/COM/F/17/2024-25/1070107756(1) whereby the



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petitioner's bank account has been attached.

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2. It is submitted by the learned counsel for the petitioner that there was an order of assessment dated 26.03.2024 against which an appeal has been filed. It is further submitted by the learned counsel for the petitioner that while the appeal is still pending the impugned recovery notices has been issued whereby the bank account of the petitioner has been attached. A sum of Rs.47,56,547/- is due by way of refund. Furthermore, the learned counsel for the petitioner would also submit that being an Educational Institution the recovery proceeding is causing grave hardship, in running the institution.

3. The learned counsel for the respondent would submit that the appropriate remedy for the petitioner, having availed of the remedy by way of an appeal, is to file a stay application and would also submit that if any stay application is filed the same would be disposed of expeditiously.

4. In view thereof, the petitioner is at liberty to file a stay application in the appeal filed and pending, within a period of 10 days from the date of receipt of a copy of this order before the appropriate authority. If any such application for stay is filed the same shall be disposed within 10 days from the date of



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receipt of such application by the appropriate authority, provided that the stay application is otherwise in order. Till the stay application is filed, the respondent authority shall not recover any money from the bank account which has been attached.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

21.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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11.11.2024