



W.P.(MD).No.22539 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.09.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.22539 of 2024

1.T.Manikandan

2.R.M.S.Kamali

3.M.Pavis

4.M.Santhi

... Petitioners

Vs.

1.The Deputy Commissioner of Income Tax (Investigation),
Unit II,
108, Uthamar Gandhi Road,
Subba Road Avenue,
Nungambakkam,
Chennai - 600 034.

2.The Branch Manager,
Canara Bank,
Thanthoni Branch,
Plot No.4, Dindigul Main Road,
Collectorate Post,
Thanthoni, Karur - 639 007.

3.The Branch Manager,
Canara Bank, Karur Branch,
27, Covai Road,
Karur - 639 001.

...Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 2nd and 3rd respondents to defreeze the Saving Bank Accounts of the petitioners in Saving Bank A/c. Nos.110013551182, 4795101007830, 4795101008988 and 1227101040757 respectively maintained with the 2nd and 3rd respondents Bank and permit them to operate the said accounts without any further hindrance or obstruction as the prohibitory order issued by the 1st respondent dated 25.05.2023 u/s. 132(3) of the Income Tax Act, 1961 is expired u/s. 132(8A) of the Income Tax Act, 1961.

For Petitioners	: Mr.V.Kasiraja
For R-1	: Mr.N.Dilipkumar Senior Standing Counsel
For R-2 & R-3	: Mr.Satheesh Kumar

ORDER

The present Writ Petition is filed for Mandamus directing the second and third respondents to de-freeze the bank accounts of the petitioners in Saving Bank A/c Nos.110013551182, 4795101007830, 4795101008988 and 1227101040757 respectively maintained with the second and third respondents Bank and permit them to operate the said accounts without any further hindrance or obstruction as the prohibitory order issued by the first respondent dated 25.05.2023 under Section 132(3) of the Income Tax Act, 1961, has expired under Section 132(8A) of the Income Tax Act, 1961.



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To
The Deputy Commissioner of Income Tax (Investigation),
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MOHAMMED SHAFFIQ, J.

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