IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.24644 & 24646 of 2025
& W.M.P.Nos.27777, 27781, 27784, 27785, 27787 & 27789 of 2025

W.P.No.24644 of 2025:

M/s.Amutha Aseptic Food Products,
Rep. by its Authorized Signatory and Partner,
Mr.E.Madhavan,
Sf No.488/1A, Karagur Village, Karagur Post,
Kaveripattinam Via, Krishnagiri Taluk and
District 635111, Tamil Nadu, India ... Petitioner

Vs.

1.Income Tax Officer,
Ward 1,
KRN Complex East, K Theatre Road,
Krishnagiri 635 001.

2.The Principal Chief Commissioner of Income Tax,
No.67-A, Race Course Road,
Race Course, Gopalapuram,
Coimbatore - 641 018.

3.The Bank manager,
DBS Bank,
9-C, Nethaji Byepass Road Hotel
Agarwal Bavan Bldg, Dharmapuri - 636701
Tamil Nadu.

4.Assessment Unit,
National Faceless Assessment Centre,
New Delhi. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent and quash the impugned notice issued under section 226(3) of the Income Tax Act, 1961, in DIN & Notice No ITBA/RCV/S/226(3)_1/2025-26/1077372556(1) dated 23.06.2025 in PANAAYFA4771G.

W.P.No.24646 of 2025:

M/s.Amutha Aseptic Food Products,
Rep. by its Authorized Signatory and Partner,
Mr.E.Madhavan,
Sf No.488/1A, Karagur Village, Karagur Post,
Kaveripattinam Via, Krishnagiri Taluk and
District 635111, Tamil Nadu, India ... Petitioner

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For Petitioner in all W.P.,	:	M/s.N.V.Lakshmi
For Respondent in all W.P.,	:	M/s.M.Sheela, Senior Standing Counsel Mr.H.Siddarth, Junior Standing Counsel for R1, 2 & 4

COMMON ORDER

These writ petitions have been filed challenging the impugned notices dated 23.06.2025 issued by the first respondent.

2. Ms.Sheela, learned Senior Standing Counsel and Mr.H.Siddarth, learned Junior Standing Counsel, takes notice on behalf of the respondents 1, 2 & 4 in all two writ petitions. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner is engaged in production of fruit pulp from seasonal fruit, especially Mango. This being the fact, the petitioner filed its return of income for the previous year relevant to the Assessment Year 2023-24, returning a total income of Rs.96,56,970/-, but the fifth respondent raised a demand of Rs.1,93,73,458/- Challenging the same, the petitioner has filed an appeal before the Commissioner of Income Tax (Appeals) on 28.03.2025, pending the said appeal, the first respondent issued a reminder letter dated 18.06.2025, requiring the petitioner to pay

the demand immediately and granted time till 04.07.2024. However, the first respondent even before completion of the time granted by him, issued notices under Section 226(3) dated 23.06.2025 to the third respondent, seeking to attach the bank accounts of the petitioner. Subsequently, the petitioner filed a stay petition before the Appellate Authority, seeking stay of entire demand, which was also pending. Hence, challenging those notices dated 23.06.2025, the petitioner has come forward with these writ petitions.

4. Further, she would submit that the attachment of petitioner's bank account severely impacted the petitioner's business. If the attachment is not lifted, the petitioner will be put to great hardship. Further, she submitted that the petitioner is also willing to deposit 20% of the disputed tax amount to the first respondent in 10 equal monthly instalments.

5. On the other hand, the learned Senior Standing Counsel appearing for the respondents 1, 2 & 4 would submit that in the present

case, the petitioner may be directed to deposit 25% of the disputed tax amount, immediately.

6. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel appearing for the respondents 1, 2 & 4 and also perused the materials available on record.

7. In the case on hand, it is evident that fifth respondent rasied a demand of Rs.1,93,73,458/-, against which an appeal was filed by the petitioner on 28.03.2025. The first respondent even before completion of the time granted by him, issued notices under Section 226(3) dated 23.06.2025 to the third respondent, seeking to attach the bank accounts of the petitioner. Aggrieved over the same, these writ petitions have been filed.

8. Taking into consideration the nature of business carried out by the petitioner and his fair submission, this Court is inclined to pass the following order:

(i) The order impugned herein is set aside on condition that the petitioner pays 20% of disputed tax amount to the first respondent in five (5) equal monthly instalments of Rs.8,00,000/- (Rupees Eight Lakhs only) each, on or before 18th of every month, commencing July 2025 till November 2025.

(ii) Upon payment of the first instalment by the petitioner, the first respondent is directed to instruct the concerned Bank to release the attachments and de-freeze the bank accounts of the petitioner.

(iii) It is also made clear that if the petitioner fails to pay any one of the instalments, the attachment order passed by the first respondent shall stands restored.

With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

08.07.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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Note: Issue order copy on 10.07.2025

To:

1.Income Tax Officer,
Ward 1,
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Krishnagiri 635 001.

2.The Principal Chief Commissioner of Income Tax,
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KRISHNAN RAMASAMY.J.,

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