IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39130 & 39137 of 2025
and
W.M.P.Nos.43914, 43916, 43918, 43919, 43927, 43929, 43930 & 43931 of 2025

Balsingh Rajkumar Balsingh ... Petitioner in both W.Ps

Vs.

1. The Deputy Commissioner of Income-Tax,
   Corporate Circle 1(1)
   Room No. 611, Wanaparthy Block, Aayakar Bhawan
   No. 121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

2. The Principal Commissioner of Income Tax – 1,
   Room No. 401, Wanaparthy Block,
   4th Floor, Aayakar Bhawan,
   121, Nungambakkam High Road,
   Chennai – 600 034.

3. The Commissioner of Income Tax (Appeals),
   National Faceless Appeal Centre,
   Income Tax Department, Ministry of Finance,
   Room No.401, 2nd Floor, E-Ramp,
   Jawaharlal Nehru Stadium, Delhi – 110 003.

4. The Income Tax Officer,
   Non-Corporate Ward 10(6),
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

5. The Branch Manager,
   HDFC Bank,
   Anna Nagar Branch,
   (IFSC:HDFC0000017),
   AG 21/23, 4th Avenue,
   Shanthi Colony, Anna Nagar,
   Chennai, Tamil Nadu – 600040.

6. The Branch Manager,
   The State Bank of India,
   Nerkundram Branch,
   IFSC:SBIN0016316,
   96, Murugan Sulochana Street,
   G G Nagar Annex,
   Nerkundram, Chennai – 600 107.

7. M/s. Golden Homes Private Limited,
   AC-63-Vth Avenue Anna Nagar,
   Anna Nagar S.O, Chennai – 600040. ... Respondents in both W.Ps

<u>Prayer in W.P.No.39130 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the notices of attachment u/s. 226(3) of Income Tax Act, 1961 in DIN & Letter Nos. ITBA/COM/F/17/2025-26/1079074343(1), ITBA/COM/F/17/2025-26/10790742 29(1) dated 30.07.2025; and DIN & Letter No. ITBA/COM/F/17/2025-26/1080244840(1) dated 02.09.2025 on the file of the 1st Respondent relating to the A.Y. 2021-22 and quash the same and direct the 1st Respondent to lift the bank attachments in Bank Accounts of the Petitioner vide A/c Nos.

00172730000014, 50200034574550, 50200034574550 held with 5th Respondent and A/c No. 20310231051 held with the 6th Respondent, and refrain from collecting amount from the 7th Respondent.

Prayer in W.P.No.39137 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the notices of attachment u/s. 226(3) of Income Tax Act, 1961 in DIN & Letter Nos. ITBA/COM/F/17/2025-26/1079074343(1), ITBA/COM/F/17/2025-26/10790742 29(1) dated 30.07.2025; and DIN & Letter No. ITBA/COM/F/17/2025-26/1080244840(1) dated 02.09.2025 on the file of the 1st Respondent relating to the A.Y. 2022-23 and quash the same and direct the 1st Respondent to lift the bank attachments in Bank Accounts of the Petitioner vide A/c Nos. 00172730000014, 50200034574550, 50200034574550 held with 5th Respondent and A/c No. 20310231051 held with the 6th Respondent, and refrain from collecting amount from the 7th Respondent.

For Petitioner in both W.Ps	:	Mr.G.Baskar
For R1 to R4 in both W.Ps	:	Mr.Avinash Krishnan Ravi Junior Standing Counsel

For R5 in both W.Ps	:	Mr.C.Mohan, Standing Counsel Ms.A.Rexy Josephine Mary For M/s. King & Partridge

COMMON ORDER

In these Writ Petitions, the petitioner has challenged the impugned Notices dated 30.07.2025 and 02.09.2025 under Section 226(3) of Income Tax Act, 1961 relating to the tax periods 2021-2022 and 2022-2023 and seeks a direction to the 1st respondent to lift the attachment of the petitioner's bank account held with the 5th and 6th respondents.

2. The learned counsel for the petitioner would submit that the petitioner's appeal against the respective impugned orders was heard on 12.08.2025 by the National Faceless Appellate Authority and that orders are awaited.

3. The learned counsel for the petitioner would further submit that pursuant to the impugned proceedings under Section 226(3), the Deputy Commissioner of Income Tax vide proceedings dated 29.10.2025 has given time for remittance of the amount, even after the present writ petitions were filed.

4. A copy of the above proceedings of the Deputy Commissioner of Income Tax has been produced before this Court. Contents of the same are reproduced below:

"1. In the case of the assessee Sh. Balsingh Rajkumar, PAN: AADPR3049K, the following arrear demands are payable as on date for the AY 2021-22 and AY 2022-23.

AY	*Section under which demand raised*	*Date of order*	*Amount of demand(Rs.)*
2008-09	*143(3)*	*31/12/2010*	*38,34,326/-*
2021-22	*143(3)*	*24/02/2024*	*25,87,36,603/-*
2022-23	*143(3)*	*24/02/2024*	*2,09,04,126/-*
Total			*27,96,40,729/-*

2. The assessee was issued letter(s) dt. 09/10/2024, 11/11/2024, 29/11/2024 and 06/06/2025 requesting payment of the demands. The assessee furnished response(s) on 22.102024 and 17.06.2025 stating that he has filed appeal before CIT(A) for AY 2021-22 & AY 2022-23 and requested stay on recovery of the demand. However, it is seen that the assessee has not made payment to the extent of 20% of the disputed demand as per the OM of CBDT in F.No.404/72/963-ITCC dt. 31.07.2017.

3. The assessee further filed petition before PCIT -1, Chennai on 29.09.2025 for stay on recovery proceeding. Considering the petition *of the assessee the PCIT has directed the assessee to pay 20% of the disputed demand in monthly instalments of Rs. 20,00,000/- per Month starting from November, 2025 with respect to AY 2021-22 & AY 2022-23.*

4. Accordingly, stay of collection of the entire demand is granted from the date of this order or till the disposal of the appeal by the Commissioner of Income Tax (Appeals) NFAC, whichever is earlier.

5. The stay is subject to the following conditions.

(i) The assessee has to pay an amount of Rs. 20,00,000/- on or before 15th day of every month starting from November, 2025 till total payment of Rs. 5,59,28,145/-(being 20% of disputed demand of Rs. 27,96,40,729/-)

(ii) The assessee shall cooperate in early disposal of appeal failing which, this order will be cancelled.

(iii) The department reserves its rights to adjust refunds arising, if any, against the demand.

(iv) This order will be reviewed if the assessee has not cooperated in the early disposal of Appeal or pronouncement of higher Appellate Authorities or court on the issues under dispute or on administrative grounds.

(v) The assessee company shall be liable to pay the interest leviable u/s 220(2).

(vi) The case will be reviewed in April, 2026.

6. This stay order is applicable for disputed demand of AY 2021-22 & AY 2022-23. The assessee is required to pay demand for the AY 2008-09 at earliest and furnish a copy of the same to the undersigned. Subject to payment of demand for AY 2008-09, the assessee may immediately inform this office to withdraw coercive action initiated."

5. The learned counsel for the petitioner would submit that the petitioner would be satisfied if there is a direction to the appellate authority namely National Faceless Appellate Authority to dispose of the appeal which was heard on 12.08.2025.

6. The Learned Junior Standing Counsel for Respondents 1 to 4 would submit that appropriate directions may be given in this regard.

7. Having considered the submission made by the learned counsel for the petitioner and learned Junior Standing Counsel for Respondents 1 to 4, there shall be a direction to the 3rd Respondent / National Faceless Appeal

Centre to dispose of the petitioner's appeal, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

8. Accordingly, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

02.12.2025

raja

Neutral Citation : Yes / No

To

1. The Deputy Commissioner of Income-Tax,
   Corporate Circle 1(1)
   Room No. 611, Wanaparthy Block, Aayakar Bhawan
   No. 121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

2. The Principal Commissioner of Income Tax – 1,
   Room No. 401, Wanaparthy Block,
   4th Floor, Aayakar Bhawan,
   121, Nungambakkam High Road,
   Chennai – 600 034.

3. The Commissioner of Income Tax (Appeals),
   National Faceless Appeal Centre,
   Income Tax Department, Ministry of Finance,
   Room No.401, 2nd Floor, E-Ramp,
   Jawaharlal Nehru Stadium, Delhi – 110 003.

4. The Income Tax Officer,
   Non-Corporate Ward 10(6),
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

5. The Branch Manager,
   The State Bank of India,
   Nerkundram Branch,
   IFSC:SBIN0016316,
   96, Murugan Sulochana Street,
   G G Nagar Annex,
   Nerkundram, Chennai – 600 107.

C.SARAVANAN, J.

raja

W.P.Nos.39130 & 39137 of 2025

02.12.2025