IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM:
THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.42312 of 2025

M.Karthikeyan ... Petitioner

Vs.

1.The Joint-Sub Registrar-1,
No.1/3, Vignesh Complex,
Near Sivan Theatre, Postal Colony,
60 Feet Road, Tiruppur – 641 602.

2.The Income Tax Officer,
Ward-1 (3),
No.121, Adams Building,
First Floor, 60 Feet Road,
Tiruppur – 641 602.

3.The Joint Commissioner of Income Tax,
Range-1,
No.121, Adams Building,
First Floor, 60 Feet Road,
Tiruppur – 641 602. ... Respondents

PRAYER: Writ Petitions filed under Article 226 of Constitution of India, for issuance of Writ of Certiorarified Mandamus calling for the records relating to the proceedings of the first respondent dated 22.09.2025 made in Na.Ka.No.4556/Apa pi/2025 quash the same and direct the first respondent to remove the entry of the attachment made in document No.4

of 2019 dated 03.05.2019.

For Petitioner : Mr.M.Devaraj

For Respondent 1 : Mr.U.Baranidharan,
Special Government Pleader

ORDER

This writ petition has been filed to call for the records relating to the proceedings of the first respondent dated 22.09.2025 made in Na.Ka.No.4556/Apa pi/2025 quash the same and direct the first respondent to remove the entry of the attachment made in document No.4 of 2019 dated 03.05.2019.

2. Mr.U.Baranidharan, learned Special Government Pleader takes notice on behalf of the first respondent. By consent of both the parties, this writ petition has been taken up for final disposal at the stage of admission itself.

3. Learned counsel for the petitioner submitted that the second respondent passed the interim attachment order dated 24.12.2018 and consequent to the same, an entry was made with the first respondent and the said entry continued upto the year 2021. Under these circumstances, the petitioner challenged the aforesaid attachment order dated 24.12.2018

before this Court in W.P.No.2332 of 2019 and this Court by its order dated 10.12.2021 recorded the fact that once the interim attachment order is passed, it is effective for six months from the date of its issuance. In the event the said six month period is extended from time to time, the total extension cannot exceed two years. In the present case, even the two years period also got expired. Therefore, the said interim attachment order passed by the second respondent got expired. Therefore, it is the duty of the first respondent to record the said aspect and raise the attachment.

4. Learned counsel for the petitioner would further submit that the petitioner has sent a legal notice/representation dated 11.08.2025 along with a copy of the aforesaid order of this Court dated 10.12.2021 to the first respondent for the purpose of raising the attachment and to make a suitable entries. However, the first respondent rejected the same and issued a proceedings dated 22.09.2025 in Na.Ka.No.4556/Apa Pi/2025.

5. Learned Special Government Pleader appearing for the first respondent fairly submitted that the first respondent will make suitable entries, in the event this Court passes an order.

6. Heard the learned counsel on either side and perused the materials available on record.

7. In the case on hand, the second respondent passed the interim attachment order dated 24.12.2018. If any interim attachment order is issued, the said attachment is effective for six months from the date of its issuance and the same can be continued for two years, if it got extended from time to time, that too before the expiry of the said six months. In this case, the second respondent passed the interim attachment order on 24.12.2018. Assuming that an extension was granted before the expiry of six months, the said interim attachment would be continued for a period of two years i.e., upto 24.12.2020. However, in the case on hand, the said six months period got expired on its own and moreover, it was not extended thereafter and the said aspect has also been recorded by this Court in W.P.No.2332 of 2019 dated 10.12.2021, which was also brought to the knowledge of the first respondent along with the copy of the aforesaid order. Though this Court passed an order that the interim attachment order passed by the second respondent got expired in terms of Section 281(b) of the Income Tax Act, 1961, the first respondent refused

to raise the attachment and failed to make suitable entries to neutralize the said attachment, which is not sustainable on the face of law.

8. In view of the above, the impugned order dated 22.09.2025 passed by the first respondent is liable to be set aside. Accordingly, the said order is set aside. Consequently, the respondents are directed to raise the attachment by recording the proceedings of this Court dated 10.12.2021 passed in W.P.No.2332 of 2019 to the extent that the attachment order passed by the second respondent dated 24.12.2022 got lapsed in terms of Section 281 (b) of the Income Tax Act, 1961 along with the registration of the said order.

With the aforesaid observation and direction, this writ petition stands disposed of. No costs.

10.11.2025

vm
Index: Yes/No
Internet: Yes/No
Speaking Order/Non-speaking order

<u>KRISHNAN RAMASAMY, J.</u>

vm

To

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