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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45385 and 45395 of 2025
and
W.M.P.Nos.50571 and 50573 of 2025

Kasi Rajan Shobhana
(Proprietor of M/s.Sree Varaha Media)
No.117 – Main Road, Edayarpalayam,
Kuniyamuthur, Coimbatore – 641 008.
Tamil Nadu, India. ... Petitioner in both W.Ps.

Vs.

1.Non-Corp Ward, 4(1), CBE,
Office of the Income Tax. …1st Respondent in both W.Ps.

2.The Additional/Joint/Deputy/Assistant Commissioner of Income Tax,
Income Tax Officer,
National e-Assessment Centre,
Delhi. …2nd Respondent in W.P.No.45385 of 2025

3.The Branch Manager,
IDBI Bank Limited,
1078, Viscose Towers, Ground Floor Avinashi Road,
Coimbatore – 641 018.

4.The Manager,
State Bank of India,
No.725-B, Post Box No.6317 Avinashi Road,
Papanaickampalaiyam,
Coimbatore – 641 018. ... 3rd and 4th Respondents in W.P.No.45385 of 2025 and 2nd and 3rd Respondent in W.P.No.45395 of 2025.

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Prayer in W.P.No.45385 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the impugned order passed by the respondent under Section 144 of the Act vide DIN.ITBA/AST/S/144/2021-22/1032558590(1) dated 20.04.2021 and quash the same.

Prayer in W.P.No.45395 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to call for the records in the impugned bank attachment notice under Section 226(3) vide DIN ITBA/COM/F/17/2025-26/1081822807(1), dated 16.10.2025, issued by the 1st respondent upon the 2nd and 3rd respondent and direct the 1st respondent to lift the same.

For Petitioner (in both W.Ps)	:	M/s.K.G.Jayasuriya
For Respondents (in W.P.No.45385 of 2025)	:	Mrs.M.Sheela, Senior Standing Counsel for R1 and R2
(in W.P.No.45395 of 2025)	:	Mrs.M.Sheela Senior Standing Counsel for R1

COMMON ORDER

Mrs.M.Sheela, learned Senior Standing Counsel takes notice for the Respondents for R1 and R2.

2. By this common order, both these Writ Petitions are being disposed of.

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3. In W.P.No.45385 of 2025, the Petitioner has challenged the impugned order dated 20.04.2021 passed under Section 144 of the Income Tax Act, 1961 for the Assessment Year 2018 – 2019. The impugned order records that despite several notices including the physical service of notice the Petitioner failed to respond to the same and has thus the impugned order has been passed whereby, a sum of Rs.82,74,115/- has been dis-allowed in absence of a proper explanation from the Petitioner.

4. The learned counsel for the Petitioner submits that the Petitioner had engaged consultant to represent the Petitioner and to file a reply. However, the consultant died due to Covid – 19 and thus the Petitioner was unaware of the communication including the order came to be passed against the Petitioner.

5. In W.P.No.45395 of 2025, the Petitioner has challenged the respective recovery notices dated 16.10.2025 issued to the SBI and IDBI for arrears of tax including the interest and penalty as confirmed vide impugned order dated 20.04.2021 for the Assessment Year 2018 – 2019 impugned in W.P.No.45385 of 2025 and for the Assessment Year 2021 – 2022.

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6. The learned counsel for the Petitioner submits that the Petitioner has already discharged the tax liability as far as the Assessment Year 2021 – 2022 is concerned.

7. The learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit any amount as the Court may fix.

8. The learned Senior Standing Counsel for the Respondents R1 and R2 would submit that the Petitioner has been negligent in not responding to any of the notices that preceded the impugned order dated 20.04.2021 for the Assessment year 2018 – 2019.

9. That apart it is submitted that the Petitioner is not precluded for filing an appeal before the Appellate Commissioner under Section 246A of the Income Tax Act, 1961, even though, there is a delay.

10. I have considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents R1 and R2, these Writ Petitions are disposed of by remitting the

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case back to the 1st Respondent to pass a fresh order in lieu of order dated 20.04.2021 impugned in W.P.No.45385 of 2025 subject to the Petitioner depositing 20% of the disputed tax determined vide aforesaid order within a period of thirty days from the date of receipt of a copy of this order.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.04.2021 together with requisite documents to substantiate the case by treating the impugned Order dated 20.04.2021 as an addendum to the Show Cause Notice dated 16.04.2024.

12. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 20% of the disputed tax as ordered above and the Petitioner is not in arrears barring the amount demanded under the impugned Order.

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14. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

16. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.11.2025

Neutral Citation:Yes/No
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To:

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C.SARAVANAN, J.

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