IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.49964 of 2025
and
W.M.P.Nos.55860 and 55861 of 2025

ANC JEWELLERS
REP BY ITS AUTHORISED REPRESENTAIVE,
NO.4, MADIPAKKAM KOOT ROAD, MEDAVAKKAM MAIN ROAD,
MADIPAKKAM, CHENNAI-600 091
TAMILNADU PAN NO.ABJFA7918D ... Petitioner

Versus

1. INCOME TAX OFFICER
NON CORPORATE WARD 19(3)
Aayakar Bhawan, Annexe Building
121, Mahatma Gandhi Road
Nungambakkam
Chennai 600 034

2. ASSESSMENT UNIT
INCOME TAX DEPARTMENT, MINISTRY OF FINANCE, NEW DELHI

3. COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE,
NEW DELHI Respondents

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in Impugned Recovery notice in DIN and Letter No. ITBA/COM/F/17/2025-26/1082580068(1) dated 13.11.2025 for AY 2022-23 and quash the same and further direct the 3rd respondent to grant early hearing and disposal the Appeal in Appeal No.NFAC/2021-22/10363018 in PAN ABJFA7918D for the AY 2022-23.

For Petitioner : Ms.G.Vardini Karthik

For Respondent : Ms.S.Premalatha
Senior Standing Counsel

ORDER

Ms.S.Premalatha, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. The petitioner is before this court against the impugned recovery notice dated 13.11.2025 seeking to recover the tax arrears of Rs.13,08,22,440/-

confirmed vide Assessment Order dated 20.03.2024 for the Assessment Year 2022-23 and a sum of Rs.1,270/- and Rs.10/- for the Assessment years 2023-2024 and 2021-2022 respectively.

4. By the impugned demand order/Notice the petitioner has been called upon to either settle the tax arrears or in a case where appeal has been filed to furnish the details of the Appeal and to provide the proof of payment of 20% of the disputed tax.

5. Relevant portion of the impugned order reads as under:-

> *"It is seen that you have not paid the above demand till date. Hence, you are requested to pay the tax demand in full immediately and furnish a copy of challan to the undersigned on or before 20.11.2025. However, in case if you have preferred an appeal, you are requested to file a copy of the appeal filed and proof for payment of mandatory 20% of the outstanding demand on or before 20/11/2025. If no communication is received and demand is also not paid within the stipulated time, the undersigned will have no other option but to initiate action for collection of demand as per provisions of the Income Tax Act, 1961"*

6. It is the case of the petitioner that the petitioner has preferred an appeal on 22.04.2024 against the Assessment Order dated 20.03.2024 before the Appellate Commissioner/National Faceless Appeal Centre and that the said

Appeal has also been numbered as Appeal No.NFAC/2021-22/10363018.

7. The part of the relief sought for by the petitioner in this Writ Petition to quash the impugned Demand Notice cannot be countenanced in the absence of an application under Section 220 (6) of Income Tax Act, 1961. Therefore, liberty can be given to the petitioner to move such an application before the Respondent.

8. As far as the prayer of the petitioner for disposal of the Appeal filed on 22.04.2024 against the Assessment Order dated 20.03.2024 is concerned, there can only be a direction to the 3rd Respondent to dispose of the appeal as expeditiously as possible on merits.

9. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19.12.2025

Neutral Citation: Yes/No
gv

To

1. The State Tax Officer (ST),
   Chennimalai Assessment Circle,
   Integrated New Commercial Taxes Building,
   3rd floor, S.F.No.400/1,7,8,
   46, Pudhur, B-Village,
   Erode-638 002.

2. The Deputy Commissioner (ST)(GST),
   Appeal Erode and Salem,
   Integrated New Commercial Taxes Building,
   3rd Floor, SF No.400/1,7,8,
   No.46, Pudhur B-Village,
   Erode-638002.

C.SARAVANAN.J

gv

W.P.No.49964 of 2025

19.12.2025