



W.P.(MD)No.4628 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4628 of 2025

and

W.M.P.(MD)Nos.3326 and 3327 of 2025

CRC Limited Employees Gratuity Fund,
Represented by Managing Trustee,
No.27A, Railway Station New Road,
Kumbakonam - 612 001,
PAN : AAATC4812A.

... Petitioner

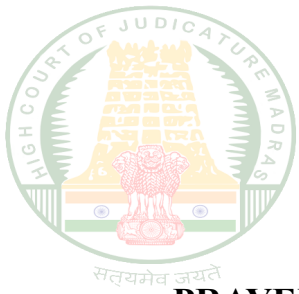
-VS-

1.The Principal Commissioner of Income Tax,
Madurai - 1, Income Tax Department,
CR Building, VP Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

2.The Assistant Commissioner of Income Tax,
Circle 2(1), Trichy,
Income Tax Department,
Nanjikottai Road,
Thanjavur - 613 006.

3.The National Faceless Appeal Centre,
C-Block, 4th Floor,
S.P.M.Civic Centre,
New Delhi - 110 001.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorari, to call for the records of the writ petitioner on the file of the second respondent and quash the impugned order dated 31.12.2024 in DIN and Notice No. ITBA/COM/F/17/2024-25/1071710564(1) and consequently, direct the lifting of the bank attachment in Bank Account No.12851101021261, maintained with Canara Bank.

For Petitioner : Mr.S.Sridhar

For Respondents : Ms.M.Rajeswari
Standing Counsel

ORDER

This Writ Petition has been filed seeking to quash the the impugned order dated 31.12.2024, passed in DIN and Notice No. ITBA/COM/F/17/2024-25/1071710564(1) and consequently, to direct the lifting of the bank attachment in Bank Account No.12851101021261, maintained with the Canara Bank.

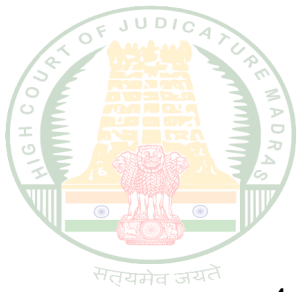
2. With the consent of both sides, this Writ Petition is disposed of, at the admission stage itself.



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3. The learned counsel for the petitioner submits that for the Assessment Year 2022-2023, the petitioner filed a return declaring the taxable income as 'Nil' on 20.10.2022, which was accepted under Section 143(1) of the Income Tax Act, 1961, by an order dated 16.01.2023. However, an intimation for the completion of the assessment in a faceless manner, in accordance with the procedure laid down in Section 144B of the Income Tax Act, 1961, was uploaded in the web portal on 01.06.2023. The assessment was subsequently completed by way of an order dated 14.03.2024 under Section 144 read with Section 144B of the Income Tax Act, 1961. Aggrieved by the assessment order, the petitioner filed an appeal before the third respondent under Section 246A of the Income Tax Act, 1961, which is still pending. The petitioner also filed a petition for stay of the disputed arrears before the first respondent in May 2024. However, the second respondent issued a letter dated 28.08.2024, initiating recovery proceedings during the pendency of the stay petition. Subsequently, the second respondent passed an impugned attachment order dated 31.12.2024, under Section 226(3) of the Income Tax Act, 1961, with regard to the petitioner's account maintained with the Canara Bank, without considering the petitioner's submissions during the pendency of the appeal before the third respondent.



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4. The learned Standing Counsel appearing for respondents submits that the third respondent will consider the appeal filed by the petitioner, on merits and pass appropriate orders in accordance with the law, within a time frame to be fixed by this Court.

5. Heard both sides.

6. Considering the above said submissions, there shall be a direction to the third respondent to consider the petitioner's appeal dated 08.04.2024, on its own merits and pass appropriate orders in accordance with law, after giving due opportunity to the petitioner, within a period of two months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the third respondent to consider the same on its own merits.

7. With the above directions, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No

21.02.2025



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VIVEK KUMAR SINGH, J.

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