



W.P.(MD)No.5470 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5470 of 2025

and

W.M.P.(MD)Nos.4002 and 4005 of 2025

A.Ramanathan

... Petitioner

-VS-

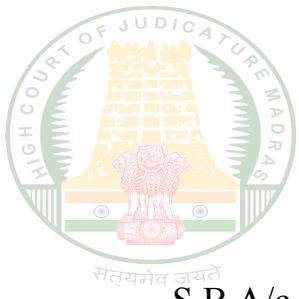
1.The Commissioner of Appeals,
National Faceless Appeal Centre,
C-Block, 4th Floor, S.P.M Civic Centre,
New Delhi - 110 001.

2.The Principal Commissioner of Income Tax,
Income Tax Department,
CR Building,
V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

3.Income Tax Officer,
Ward-1, Karaikudi, Sivagangai.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the writ petitioner on the file of third respondent to quash the impugned order dated 29.01.2025 in DIN and Notice No.ITBA / COM / F / 17 / 2024 - 2025 / 1072686167 (1) and consequently, to direct the lifting of the bank attachment in bank account numbers



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S.B.A/c.No.839355371, Other A/c No.7472768917, Other A/c No.7471658407
and Other A/c. No.7469197786, maintained with Indian Bank.

For Petitioner : Mr.T.Aswin Raja Simman

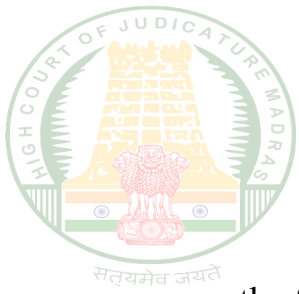
For R2 and R3 : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

This writ petition is filed challenging the impugned order passed by the third respondent on 29.01.2025 and consequently, seeking a direction for the lifting of the bank attachment maintained with Indian Bank.

2. The learned counsel for the petitioner submits that certain unexplained cash credits were added to the total income of the petitioner, which led to the passing of the assessment order on 23.03.2024. The petitioner has filed an appeal against the said order, which is now pending.

3. Considering the facts and circumstances of the case, this Writ Petition is disposed of, with a direction to the first respondent to consider the appeal filed by the petitioner, dated 18.04.2024, on merits and pass appropriate orders in accordance with law, after giving due opportunity to the petitioner, within six



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months from the date of receipt of a copy of this order. There shall be no order as to costs. 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 first respondent to consider the appeal on its own merits. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

28.02.2025

To:-

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VIVEK KUMAR SINGH, J.

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