BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.16411 of 2025
and
W.M.P.(MD).Nos.12484 and 12485 of 2025

Seventh Day Adventist Matric Hr.Secondary School,
Council for Seventh Day Adventist Educational Institutions,
20, Kennet Cross Road,
Madurai-625 016.
PAN:AAATC0175A,
represented by its authorised Signatory ... Petitioner

Vs.

1.The Income Tax Officer,
Non Corp. Ward 1(1),
No.2, V.P.Rathnasamy Nadar Road,
CR Building, Bibikulam,
Madurai-625 002.

2.The Principal Commissioner of Income Tax-1,
Madurai-625 002.

3.The Branch Manager,
Central Bank of India, Kennet Road Extension,
Gandhiji Colony, New Ellis Nagar,
Madurai-625 016. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the case in PAN:AAATC0175A on the file of the first respondent and quash the impugned Notice under Section 226(3) of the Income Tax Act, 1961, in DIN & Notice No.ITBA/RCV/S/226(3)_1/2024-25/1072125316(1) dated 13.01.2025 and direct the first respondent to lift the bank attachment.

For Petitioner	: Mr.Vikram Vijaya Raghavan for Mr.Sakkaravarthi
For Respondents	: Mr.N.Dilipkumar (for R1 & R2) Senior Standing Counsel Mr.C.Karthik (for R3) Standing Counsel

ORDER

This writ petition has been filed to quash the impugned Notice under Section 226(3) of the Income Tax Act, 1961, in DIN & Notice No.ITBA/RCV/S/226(3)_1/2024-25/1072125316(1) dated 13.01.2025 and consequential direction to the first respondent to lift the bank attachment.

2. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

3.The petitioner has challenged the impugned order passed under Section 226(3) of the Income Tax Act, 1961. The impugned order was passed in the context of an assessment order against the petitioner's principal dated 27.03.2022, under Section 147 read with Section 144 of the Income Tax Act, 1961. The mistake appears to have occurred due to the third respondent's error in using the bank account number of the principal for deposits made into the petitioner's account. The petitioner's school principal has already filed an appeal against the aforesaid assessment order dated 27.03.2022. Since the issue is intertwined and the principal has already filed an appeal and the similar notice issued to the principal has been quashed by this Court in W.P.(MD).No.16390 of 2025, vide order dated 19.06.2025.

4.Accordingly, this writ petition is allowed by quashing the impugned notice in DIN & Notice No.ITBA/RCV/S/226(3)_1/2024-25/1072125316(1) dated 13.01.2025. No costs. Consequently, the connected writ miscellaneous petitions are closed.

19.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
vsg

To

1.The Income Tax Officer,
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CR Building, Bibikulam,
Madurai-625 002.

2.The Principal Commissioner of Income Tax-1,
Madurai-625 002.

C.SARAVANAN, J.

vsg

W.P(MD).No.16411 of 2025

19.06.2025