



1

W.P.(MD)No.23606 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 15.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.23606 of 2025

and

WMP(MD)No.18530 of 2025

D.Vijayal

... Petitioner

Having office at
TRD 630 Thanjur,
Milk Producers Cooperative Society,
Mela Theru, Arimalam Via,
Thanjur Post, Thirumayam Taluk,
Pudukkottai District.

...Petitioner

Vs.

1....

(R1 was deleted vide
order dated 01.09.2025)

2.The Secretary to Income Tax
Department,

Income Tax Department,
Tamil Nadu & Puducherry,
Aayakar Kaaryaalayi,
121, M.G.Road, Nungambakkam,
Chennai – 600 034.

3.The Principal Commissioner of Income Tax,
CR Building,
No. 2, V.P. Rathinasamy Nadar Road,
Viswanathapuram, Madurai-625 002.



WEB COPY

4.The Commissioner of Income Tax,
District Income Tax Department,
9RM2 CPH Kalyanapuram,
Pudukkottai - 622 005.

5.The District Bank Manager,
Canara Bank Office,
Lakshmi Nivas,
East Raja Street, Pudukkottai - 622 001.

6. The Branch Manager,
Canara Bank, No.345, North Street,
Via Arimalam, Thirumayam, Pudukkottai-622 201.

7. The Branch Manager,
M/s.The Pudukkottai District Central Co-Operative bank
No.834-836, East Main Street,
Pudukkottai - 622 001.

... Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the records pertaining to the Impugned Demand Notices issued by the 4th Respondent through his DIN and Letter No.ITBA/RCV/F/17/2024-25/1067946168(1) dated 24.08.2024 and DIN dated and Letter No.ITBA/COM/F/17/2024-25/1070355863(1) 14.11.2024 and DIN Letter No.ITBA/RCV/F/17/2024-25/1070664483(1) dated 27.11.2024 and the Consequential Impugned Order of Attachment of the Petitioner's bank accounts issued by the 4th Respondent through his DIN and Letter No.ITBA/COM/F/17/2024-25/1073724381(1) dated 26.02.2025 and to quash the same and consequently direct the Respondents to defreeze the Petitioner's Canara Bank Account in Account No.62672200002081 of Thirumayam Branch, Pudukkottai District so as to file the Income Tax



Returns for TRD 630 Tanjur Milk Producers Co-Operative Society for the Assessment Year 2018-2019.

WEB COPY

For Petitioner : Mr.P.Velmurugan

For Respondents : Mr.N.Dilipkumar for R2 to R4

Mr.V.Balasubramanian for R6

Mr.Karthick for R5

Mr.D.Shanmugaraja Sethupathi for R7

ORDER

Heard both sides.

2.The petitioner challenges the impugned order of attachment. The petitioner is not an assessee. Even this writ petition itself is not maintainable. However, in the interest of justice, I direct the appellate authority/National Faceless Assessment Centre, New Delhi to dispose of the appeal petition dated 15.12.2024 (Appeal No.NFAC/2017-18/10419456) on merits and in accordance with law within a period of eight weeks from the date of receipt of copy of this order.



WEB COPY

3.This writ petition is disposed of. No costs. Connected miscellaneous petition is closed.

15.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
SKM

To:

- 1.The Secretary to Income Tax
Department,
Income Tax Department,
Tamil Nadu & Puducherry,
Aayakar Kaaryaalayi,
121, M.G.Road, Nungambakkam,
Chennai – 600 034.
- 2.The Principal Commissioner of Income Tax,
CR Building,
No. 2, V.P. Rathinasamy Nadar Road,
Viswanathapuram, Madurai-625 002.
- 3.The Commissioner of Income Tax,
District Income Tax Department,
9 RM2 CPH Kalyanapuram,
Pudukkottai - 622 005.
- 4.The District Bank Manager,
Canara Bank Office, Lakshmi Nivas,
East Raja Street, Pudukkottai - 622 001.
5. The Branch Manager,
Canara Bank, No.345, North Street,
Via Arimalam, Thirumayam, Pudukkottai-622 201.



WEB COPY

6. The Branch Manager,
M/s.The Pudukkottai District Central Co-Operative bank
No.834-836, East Main Street,
Pudukkottai - 622 001.

7.The National Faceless Assessment Centre,
2nd floor, E-Ramp, Jawaharlal Nehru Stadium,
New Delhi - 110 003.



WEB COPY



6

W.P.(MD)No.23606 of 2025

G.R.SWAMINATHAN, J.

SKM

W.P.(MD)No.23606 of 2025

15.09.2025