



W.P(MD)No.24377 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 16.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24377 of 2025

and

W.M.P(MD)Nos.19131, 19132 & 19563 of 2025

AruldasMariyakannadar

... Petitioner

Vs.

1.The Commissioner of Income Tax (Appeals),
National Faceless Assessment Centre (NFAC),
New Delhi – 110 001.

2.Assessment Unit,
Income Tax Department,
Represented by its
Income Tax Officer,
Ward No.1, Nagercoil.

3.The Income Tax Officer,
Office of the Income Tax Officer,
Ward No.1, Nagercoil,
Kanyakumari District.

... Respondents

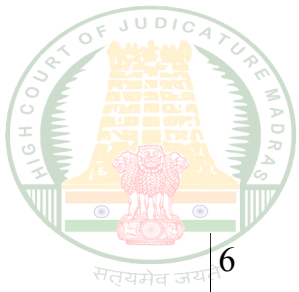
Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Certiorarified Mandamus, to call for



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the records pursuant to the impugned demand notice issued by the third respondent on 21.03.2025 vide DIN and Notice No.ITBA/AST/S/156/2024-25/1074839376(1) and quash the same and consequential impugned orders of attachment of the petitioner's bank account mentioned below

SI No.	Proceedings No.	Date	Name of the Bank
1	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079750638(1)	19.8.25	Indian Bank, No.1 Hiram Cottage, Erani Road, Thuckalay Branch.
2	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079750635(1)	19.08.25	Indian Bank, No.1 Hiram Cottage, Erani Road, Thuckalay Branch.
3	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079753848(1)	19.8.25	City Union Bank, Pammam Main Road, Marthandam 629 165 Kulithurai Municipality, Kanyakumari.
4	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079749766(1)	19.8.25	The Karnataka Bank Limited Oasis Square, SF No.32/2, Plot No.2, Opp.Teachers Colony Bus stop, Mohanur Road, Namakkal – 637 001.
5	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079749763(1)	19.8.25	The Karnataka Bank Limited, P.B.No.1, Fort Main Road, Divya Towers, Salem.



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6	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079750637(1)	19.8.25	The Karnataka Bank Limited 75-A Ground Floor Thiripura Arcade, Trivandrum High Road, Palayamkottai, Tirunelveli.
7	DIN and Notice No.ITBA/RCV/S/226(3) - 1/2025-26/1079749753(1)	19.8.25	Federal Bank P P Munusamy Memorial Shopping Complex Vettuvanni Junction, Marthandam, Kanyakumari.
8	Proceedings were not uploaded in portal. State Bank of India – Current Acc.No.39171942131	Not Uploaded in portal	State Bank of India, Thuckalay Branch

and quash the same and direct the respondents herein to defreeze the petitioner's bank accounts and to dispose of the stay petition and appeal filed by the petitioner on 24.04.2025 before the first respondent and not to proceed with the recovery proceedings to realise the amount demanded in the Assessment order dated 21.03.2025 till the appeal is adjudicated on merits.

(Prayer amended vide order of this Court dated 11.09.2025 in W.M.P(MD)No.19559 of 2025)

For Petitioner : M/s.A.Lakshmi

For Respondents : Mr.J.Parekhkumar

ORDER

Heard both sides.



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2.The writ petitioner suffered an order of assessment on 21.03.2025. Challenging the same, the petitioner filed an appeal before the first respondent. However, the appeal was not filed in time. Therefore, the petitioner has also filed an application for condonation of delay. Unless the delay is condoned and the appeal is numbered, the stay petition cannot be taken up. In this background, the petitioner's bank accounts were attached. Challenging the attachment orders, this writ petition has been filed.

3.Though most of the attachment orders are ineffective, at least one attachment order appears to have hit the petitioner hard. The petitioner's current account with the State Bank of India bearing No.CA 39171942131 has been attached.

4.The learned counsel for the petitioner states that the petitioner is undergoing dialysis and has been unable to pay his medical bills. The petitioner's counsel further submits that unless the attachment is lifted, the petitioner will not be able to run his business.



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5. My attention is drawn to the order dated 04.03.2021 made in W.P(MD)No.4655 of 2021 etc and the order dated 08.04.2021 in W.P(MD)No.5550 of 2020. In the said orders, I had recorded the stand of the department that, while granting stay, the parameters that are taken into account are financial stringency, prima facie case and balance of convenience. I had also referred to earlier precedents indicating that the authority need not insist on payment of 25% of the disputed tax while granting stay in exercise of the power under Section 220(6) of the Income Tax Act.

6. The department is permitted to appropriate a sum of Rs. 10,00,000/- (Rupees Ten Lakhs only) from the aforesaid current account of the writ petitioner. However, since non-lifting of the attachment may paralyze the petitioner's business activities and prevent him from meeting his medical expences, the petitioner is permitted to operate the said bank account.

7. Since the delay in filing the appeal is only 3 days, the same stands condoned. The first respondent is directed to number the writ



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petitioner's appeal and dispose it of on merits and in accordance with law
within a period of six months.

8.This Writ Petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petitions are closed.

16.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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G.R.SWAMINATHAN, J.

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