BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD).No.26475 of 2025
and
W.M.P(MD).Nos.20546 & 20547 of 2025

Kalimuthu Ramar ... Petitioner

Vs

1. Income Tax Officer,
Ward 3, Madurai Coats Compound Railway Feeder Road,
Virudhunagar, Tamil Nadu 626 001.

2. The Manager,
State Bank of India Tenkasi Road,
Rajapalayam Tamil Nadu 626 117 ... 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 of the 1st respondent relating to the impugned Assessment order bearing DIN ITBA/AST/S/147/2023-24/1060389533(1) with PAN AGBPR0102P issued by the 1st Respondent dated 01.02.2024 directing petitioner to the payment of Rs. 19,74,896/- along with the interest of Rs. 26,36,484/-u/s 147 read with section 144 read with section 144B of the

Income Tax Act, for the Assessment Year 2018-2019 and all proceedings pursuant thereto, quash the same as illegal, arbitrary and unconstitutional and direct the 2nd Respondent to lift the Bank attachment to defreeze the bank account No.00000011099291243 and further direct the respondent to Re-do the assessment afresh providing an opportunity of personal hearing as per provisions of Income Tax Act.

For Petitioner	:	Mr.A.Senthilkumar,
For Respondent	:	Mr.N.Dilipkumar (R1)
	:	Mr.V.Balasubramanian (R2)

ORDER

Heard both sides.

2.The writ petitioner is an ex-service man. It is appears that he did not file returns for the assessment year 2018-2019. According to the petitioner, he had shut down his business. Subsequently, the assessment was reopened and final order was passed under Section 147 of the IT Act and demand to the tune of Rs.46,00,000/- was raised. Challenging the same, the petitioner has filed an appeal before the appellate authority. In this writ petition, the very same order is also put under challenge.

3.As rightly pointed out by the learned Standing Counsel for the Income Tax Department, when the writ petitioner had already filed an appeal remedy and final order is yet to be passed in the appeal, the petitioner cannot parallelly invoke the writ jurisdiction of this Court.

4.Technically speaking, the writ petition is not maintainable. The petitioner has necessarily to pursue the appeal remedy. Be that as it may. The petitioner's pension account itself has been attached. It is well settled that a person's pension cannot be attached. The petitioner is receiving certain amount from the Army authorities towards his military pension.

5.Therefore, the attachment effected on the writ petitioner's bank account stands lifted to the extent that the petitioner can receive his military pension alone. To this extent, direction is issued to the second respondent. The petitioner cannot withdraw beyond his pension amount including the accumulated pension amount.

6.With the above directions, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

24.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
LR

G.R.SWAMINATHAN, J.

LR

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