



W.P(MD)No.31598 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31598 of 2025

Sri Sankar Jewellery,
Rep. by its Partner,
S.Shankarlingam,
S/o.Sivasamy,
No.5-F, Mela Bazaar Road,
Kadathi, Devakottai H.O.
Sivagangai-630302.

... Petitioner

Vs.

1.The Commissioner of Income Tax (Appeals)
Faceless Appeal Centre,
New Delhi.

2.The Income Tax Officer,
Office of the Assistant Commissioner of Income Tax,
Central Circle-1,
Madurai.

3.The Branch Manager,
Karur Vysya Bank,
No.300/H, Thiruppathur Main Road,
Opp to Indian Oil Petrol Bunk,
Near VR Lodge,
Devakottai-630 302.

4.The Branch Manager,
State Bank of India,
No.14, Bus Stand Road,
Devakottai,
Sivagangai District.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to direct the 1st respondent to dispose of the appeals filed by the petitioner for the assessment years 2017-18 to 2021-22 within the time frame and further directing the 2nd respondent to release the bank accounts bearing Account numbers SB 1802280000000072 and 180213500000125 with the 3rd respondent bank and SB 00000031484764555, 31489182914 and 35786145908 with the 4th respondent bank.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.N.Dilip Kumar
for R1 & R2

: Mr.V.Sukumar
for R3

: Mr.V.Balasubramanian
for R4

ORDER

Heard both sides.

2. The petitioner had suffered an adverse assessment order following the search operation. Challenging the same, an appeal has been filed before the first respondent on 15.04.2025.



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3. The first respondent is directed to dispose of the said appeal on merits and in accordance with law within a period of six months from the date of receipt of a copy of this order. The petitioner is given liberty to file a fresh stay application. The stay petition will be disposed of within a period of 6 weeks thereafter. I have not gone into the merits of the matter. Raising the attachment of the writ petitioner's bank account will depend on the outcome of the interim order to be passed by the first respondent. The petitioner may also explore the option of moving assessing officer under Section 220(6) of the IT Act.

4. The Writ Petition is disposed of accordingly. No costs.

06.11.2025

Index : Yes / No
Internet : Yes/ No
rmi



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G.R.SWAMINATHAN, J.

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