



W.P(MD)No.32424 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32424 of 2025

&

W.M.P.(MD)Nos.25527, 25528 & 25529 of 2025

S.Senthil Kumar

... Petitioner

Vs.

- 1.The Appellate Authority,
Income Tax Appellate Tribunal,
A-3, II Floor, Rajaji Bhavan,
Besant Nagar,
Chennai-600090.
- 2.The Commissioner (Appeals)
Government of India,
Ministry of Finance Income Tax Department,
National Faceless Appeal Centre (NFAC),
Chennai.
- 3.The Government of India,
Ministry of Finance Income Tax Department,
Office of the Income Tax Office,
Ward 1, Thanjavur.
- 4.The Branch Manager,
State Bank of India,
SME Branch, Marys Corner,
Lakshmi Hotel Opposite,
Thanjavur.

... 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 Certiorarified Mandamus, to call for the records of the 2nd respondents order in DIN and Order No. ITBA/NFAC/S/250/2025-26/1081713802(1) dated 14.10.2025 for the Assessment Year 2017-2018 in PAN BKJPS2696Q passed U/S 250 of the Income Tax Act, 1961 and quash the same as devoid of merits, consequentially directing the 1st respondent to unfreeze the petitioners bank account No. 43551499670 with the 4th respondent, till the completion of his appeal proceeding U/S 253 of Income Tax Act, 1961 in Form No.36 in Acknowledgement No. 1800044227 dated 06.11.2025, within the period stipulated by this Court.

For Petitioner : Mr.Haja Mohideen

For Respondent : Mr.N.Dilipkumar
Additional Government Pleader
for R1 & R2
: Mr.G.Radha Krishnan
for R4
: Mr.H.Velavadhas
for R3

ORDER

Heard both sides.

2. Admittedly, an appeal filed by the petitioner is pending before the Income Tax Appellate Tribunal. The petitioner has to file MP and seek interim relief in the pending proceedings before the tribunal. The petitioner cannot parallelly maintain the writ petition.



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3. Granting liberty to the petitioner to pursue his remedy before the first respondent, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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