IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5901 of 2026
and
WMP Nos.6409 & 6411 of 2026

Mrs.Geetha Giri
D/o.Late.Ratnagiri
Old No.34, New No.15, High School Road
Ambattur,
Chennai-600 053

..Petitioner(s)

Vs

1. The Income Tax officer
   Non-Crop Ward 7(1) Chennai,
   Income Tax office,
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai-600 034.

2. The Principal Commissioner of Income Tax-1,
   Room No.410, Wanaparthy Block,
   Aayakar Bhawan,
   121, Mahatma Gandhi Road,
   Wanapathy Block, Nungambakkam,
   Chennai-600 034

3. The Commissioner of Income Tax (Appeals)
   National Faceless Appeal Centre,
   Income Tax Department, Ministry of finance,
   Room No.401, 2nd floor, E-Ramp,
   Jawaharlal Nehru Stadium,
   New Delhi-110 003

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned order "DIN and Letter No – ITBA/COM/F/17/2025-26/1085271194(1)" for the Assessment year 2017-18 for the PAN No. "AMAPG7716R"- Geetha Giri", for recovery of outstanding demand order dated 29.1.2026 passed by the 1st respondent and quash the same and consequently direct the 1st respondent to relax the recovery the outstanding demand order dated 29.1.2026 raised pending appeal.

For Petitioner(s): Mr.R. Nandakumar

For Respondent(s): Mr.B.Ramanakumar,
Senior Standing Counsel.

ORDER

Mr.B.Ramanakumar, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned recovery notice dated 29.01.2026, whereby the demand confirmed and penalty imposed under Section 272 A are sought to be recovered from the petitioner.

4. It appears that, as against the order the said order, the petitioner had filed a belated appeal before the Appellate Authority on 16.08.2025. However, the petitioner has neither secured any interim order from the Appellate Authority nor approached the 1st Respondent under Section 220(6) of the Income Tax Act 1961.

5. Therefore, there is no merit in the challenge to the impugned recovery proceedings. It is for the petitioner to move a suitable application either before the Appellate Authority seeking a stay of recovery or before the respondent under Section 220 (6) of the Income Tax Act, 1961.

6. Since the petitioner has approached this Court by filing the present writ petition only on 04.02.2026, the respondent is directed to keep the recovery proceedings in abeyance for a period of three months from today. Meanwhile, it is open to the petitioner to move an appropriate application under Section 220 (6) of the Income Tax Act, 1961 or stay application before the Appellate Authority in accordance with law for suitable orders.

7. Accordingly, this Writ Petition stands dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

25-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

AV

To

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C.SARAVANAN, J.

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