



WEB COPY

WP No. 9260 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 9260 of 2026

and

WMP.Nos.9968 and 9971 of 2026

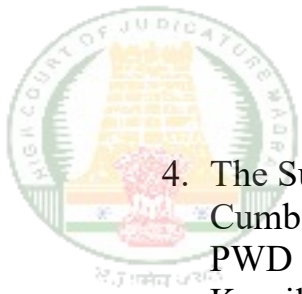
D.Anbalagan
S/o.Duraiappan,
1, Nanda nagar,
Singanallur, Coimbatore 641 005

..Petitioner(s)

Vs

1. The Joint / Additional Commissioner of IncomeTax
Income Tax Department Office,
No.67A, Annex Building, Race Course Road,
Coimbatore Central, Coimbatore.
2. The Income Tax Officer
Non-Corporate Ward -1 (4),
Room No. 107, First Floor, Annex Building,
63, Race Course Road,
Coimbatore
3. The Sub Registrar
Singanallur Sub Registrar Office,

282, Trichy Road,
Ondipudur Post,
Coimbatore-641 020.



4. The Sub Registrar
Cumbam Sub registrar Office,
PWD Office Campus,
Kumili Road, Cumbum,
Theni 625 516.

Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for entire records relating to the impugned letter communications sent by the 2nd respondent dated 29.01.2026 to the 3rd and 4th respondents vide DIN and Letter Nos. ITBA/COM/F/17 2025-26/1085303760(1) and ITBA/COM/F/172025-26/1085302117(1) and quash the same as illegal and consequentially forbear the respondents from making any attachment to the petitioners property pending disposal of the statutory appeal before the 1st respondent and to pass appropriate orders and pass.

For Petitioner(s): Mr.V.R.Shanmuganathan

For Respondent(s): Mrs.M.Sheela, Senior Standing Counsel

ORDER

Mrs.M.Sheela, 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.



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3. The Petitioner is before this Court against the impugned intimation issued by the second Respondent to the third Respondent under Section 133(6) of the Income Tax Act, 1961. The impugned communication merely calls upon the third and fourth Respondents to furnish the details of properties that may be registered in the name of the petitioner.

4. It is noticed that the Petitioner has suffered an Assessment Order dated 11.03.2025 for the Assessment Year 2021-2022. Parallel proceedings were initiated for imposition of penalty and the order came to be passed on 22.09.2025 under Section 271D of the Income Tax Act, 1961. Subsequently, another demand notice was issued for a sum of Rs.20,000/- The petitioner is in appeal against the said order on 21.10.2025. The Appeal is yet to be taken up for hearing by the Appellate Commissioner.

5. It is noticed that both the orders have been passed in the absence of a the proper reply. In this back ground, the second respondent has approached the third and fourth respondents calling upon the details of properties which may be registered in the name of the petitioner. As such, there is no scope for interfering with the impugned communication as the petitioner has failed to co-



operate with the respondent which has led to passing of the above mentioned penalty orders dated 22.09.2025, this petition is liable to be dismissed.

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

12-03-2026

Neutral Citation: Yes/No

VV

To

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C.SARAVANAN, J.

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