IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 03.02.2026
Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.25442 of 2023
and
W.M.P.Nos.24830 & 24831of 2023

SANTHANALAKSHMI ...Petitioner

Vs.

THE INCOME TAX OFFICER
NON CORPORATE WARD 19(3)
AAYAKAR BHAWAN - ANNEXE BUILDING
NO.121 MAHATMA GANDHI ROAD
NUNGAMBAKKAM CHENNAI 600 034. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India to call for the records on the file of the respondent Impugned Notice dated 11.08.2023 under Section 226(3) of Income Tax Act and quash the same and direct the respondent to permit the petitioner to withdraw Amount from the following Bank Accounts with Axis bank A/c No. 921020044150969 A/c No.915010033719715 A/c No.910020047278107 A/c No. 914010031330764 A/cNo.922010025620278 and A/c No. 917020072892337 for emergency medical expenses and any other appropriate writ order or direction as this Honourable Court.

For Petitioner : Mr.M.Vijaykumar

For Respondent : M/s.C.P.Priya
Senior Standing Counsel

Order

The learned Senior Standing Counsel for the Respondent submitted that pursuant to the Order of this Court dated 29.08.2023, the Petitioner's Bank Account was lifted by the Respondent and the amount that was recovered from the Petitioner's Bank Account was also refunded to the Petitioner, therefore, nothing survives for further adjudication in this Writ Petition.

2. The Petitioner has challenged the Notice issued under Section 226 (3) of the Income Tax Act,1961 dated 11.08.2023 issued by the Respondent, which was addressed to the Petitioner's Bankers, viz., Axis Bank, Ashok Nagar.

3. By the aforesaid Notice dated 11.08.2023, the Petitioner was directed to make payment directly to the Respondent with the following observations:-

> ''Further, if you fail to make payment in pursuance of this Notice to me as Non Corporate Ward 19 (3) CHE, you shall be deemed to be an assessee in

> default in respect of the amount specified on the notice and further proceedings may be taken against you for the realization of the amount, as if, it were an arrears of tax due from you in the manner provided in Sections 222 to 225 of the Income Tax Act, 1961 and this notice shall have the same effect as an attahment of a debt by the Tax Recovery Officer in exercise of his powers under Section 222 of the said Act.”

4. Recording the statement of the learned Senior Standing Counsel for the Respondent that the attachment of the Petitioner’s Bank Account has been lifted, this Court is inclined to close this Writ Petition, as no further orders are required to be passed.

5. Accordingly, this Writ Petition stands closed. No costs. Consequently, connected Miscellaneous Petitions are closed.

03.02.2026

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To
THE INCOME TAX OFFICER
NON CORPORATE WARD 19(3)
AAYAKAR BHAWAN - ANNEXE BUILDING
NO.121 MAHATMA GANDHI ROAD
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C.Saravanan,J.,

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