



W.P.(MD) No.2629 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2629 of 2026

Thirupathy

... Petitioner

Vs

1.Income Tax Officer,
The Assessment Unit,
Income Tax Office,
Ward 2 (1),
Trichy.

2.The Branch Manager,
State Bank of India,
Bharat Heavy Electricals
Kailasapuram Branch,
Trichy District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd Respondent herein to defreeze the Petitioner's savings Bank account lying with the 2nd respondent Bank i.e. State Bank of India, Bharat Heavy Electricals, Kailasapuram Branch, Trichy District having S.B.No.30223597339 forthwith by considering the petitioner's representation dated 22.11.2025.



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For Petitioner : Mr.B.Jameelarasu
For Respondents : Mrs.M.Rajeswari for R1
Mr.N.S.Karthikeyan for R2

ORDER

This Writ Petition is filed seeking a direction to the 2nd Respondent to defreeze the Petitioner's savings Bank account lying with the 2nd respondent Bank i.e. State Bank of India, Bharat Heavy Electricals, Kailasapuram Branch, Trichy District having S.B.No. 30223597339 forthwith by considering the petitioner's representation dated 22.11.2025.

2. The learned counsel appearing for the petitioner would submit that the total tax liability is quantified as per the assessment order dated 26.12.2019 for the assessment year 2012-13 is Rs.17,24,282/-. (Rs.11,88,370/- is the tax amount and Rs.5,35,912/- is the penalty amount). The learned counsel appearing for the petitioner would submit that the tax amount of Rs.11,88,370/- has already been recovered from the petitioner on 24.10.2025 and now he is ready and willing to pay the penalty amount of Rs.5,35,912/-. Therefore, subject to the payment of



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the said amount, appropriate orders may be passed to defreeze the bank account of the petitioner.

3. The learned counsel appearing for the first respondent would submit that if the petitioner has paid the amount of Rs.5,35,912/- appropriate order will be passed to the second respondent to defreeze the bank account of the petitioner.

4. Considering the submissions made by both sides, this Court directs the petitioner to pay a sum of Rs.5,35,912/- to the first respondent, within a period of four weeks from the date of receipt of a copy of this order and also produce the proof of payment of the said amount before the 2nd respondent. After receipt of the payment, the first respondent is directed to issue appropriate direction to the second respondent to defreeze the bank account of the petitioner, within a period of one week thereafter. After receipt of the communication from the first respondent, the second respondent is directed to defreeze the bank account of the petitioner, immediately, after verifying the proof of payment produced by the petitioner.



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5. With the above direction, this Writ Petition is disposed of.

There shall be no order as to costs.

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vsm

Index : Yes/No

NCC : Yes/No



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To

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- 1.Income Tax Officer,
The Assessment Unit
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Ward 2 (1)
Trichy.
- 2.The Branch Manager
State Bank of India,
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KRISHNAN RAMASAMY, J.

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