BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 13.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4017 of 2026
and
W.M.P.(MD).Nos.3344 and 3347 of 2026

Jose John ... Petitioner

Vs

1.The Income Tax Officer-Ward 1,
Office of the Income Tax Officer,
Nagercoil, Kanyakumari District.

2.The Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre (NFAC),
New Delhi.

3.The Assessing Officer,
National Faceless Assessment Centre,
New Delhi.

4.Indian Bank,
represented by its Branch Manager, Choozhal Branch,
2/166, Kovalam Road,
Choozhal,
Kanyakumari, Tamil Nadu-629 160.

5.State Bank of India,
Represented by its Branch Manager,
Poovar Branch, Poovar,
Thiruvananthapuram-695 525.

6.Tamil Nadu Mercantile Bank,
Represented by its Branch Manager
Chengavilai Branch,
2/78-A, Choozhal, Chengavilai,
Kollamcode Post,
Chengavilai,
Tamil Nadu-629 160. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the first respondent to lift the attachment of the petitioner's bank accounts and to further direct the first respondent to refrain from taking any coercive steps towards recovery of demands pending disposal of the petitioner's appeal before the second respondent for assessment year 2020-2021.

For Petitioner : Mr.Suhirth Parthasarathy

For R-1 to R-3 : Mr.J.Parekh Kumar

For R-4 : Mr.C.Karthick

For R-6 : Mr.N.Dilip Kumar

ORDER

This writ petition has been filed seeking a direction to the first respondent to lift the attachment of the petitioner’s bank accounts and to further forbear the respondents from taking any coercive steps for recovery of the demand pending disposal of the petitioner’s statutory appeal before the second respondent for the assessment year 2020–2021.

2. The learned counsel appearing for the petitioner would submit that due to the attachment of the bank accounts, the petitioner is not in a position to operate the accounts and carry on business activities. It is further submitted that the petitioner has already filed an appeal before the competent appellate authority, which is still pending disposal. In the meantime, the continuation of the bank attachment has put the petitioner to irreparable hardship.

3. The learned counsel appearing for respondent Nos.1 to 3 would submit that if the petitioner deposits 25% of the disputed amount, appropriate orders could be passed. He would further submit that he requires time to verify whether the appeal filed by the petitioner has been disposed of or is still pending.

4. The learned counsel appearing for the petitioner would reiterate that the appeal is still pending before the appellate authority and has not been disposed of till date.

5. Considering the submissions made on either side, this Court finds that the appeal filed by the petitioner is admittedly pending before

the second respondent. If the appeal is disposed of at the earliest, the petitioner would be in a position to work out his remedy in accordance with law. Therefore, this Court is of the view that the ends of justice would be met by directing the appellate authority to dispose of the appeal within a time frame.

6. Accordingly, the second respondent is directed to dispose of the appeal filed by the petitioner for the assessment year 2020–2021 on merits and in accordance with law within a period of ten weeks from the date of receipt of a copy of this order.

7**.** With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

13.02.2026

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

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KRISHNAN RAMASAMY, J.

TSG

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