



WEB COPY

W.P(MD)No.4851 of 2026



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 30.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.4851 of 2026
and
W.M.P(MD)Nos.4074 and 4076 of 2026**

P.Vijayakumar

... Petitioner

Vs.

- 1.The Principle Chief Commissioner of Income Tax (Appeals)-II
O/o.The Principle Chief Commissioner of Income Tax (Appeals)-II
Income Tax Department,
Madurai.
- 2.The Assessing Commissioner,
Ward-II(1), Trichy
Income Tax Department,
Trichy Post & District.
- 3.The National Faceless Appeal Centre,
Income Tax Department,
New Delhi.
- 4.The Branch Manager,
Karur Vysya Bank,
Thuraiyur Branch,
Thuraiyur Post,
Trichy District.

...Respondents

Writ Petitions are filed under article 226 of the Constitution of India,
praying to issue a Writ of Certiorari, to call for the records in pursuant to
the impugned order passed by the 2nd respondent DIN & Notice



No.ITBA/COM/F/17/2025-26/1084686187(1) dated 12.01.2026 and quash the same.

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For Petitioner
For R1 to R4

:Mr.M.Saravanakumar
:Mr.N.Dilipkumar
Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned order dated 12.01.2026.

2.Upon hearing the learned counsel for the petitioner and the learned Standing Counsel for the respondent, it can be seen that already the assessment proceedings are over and the petitioner has filed an appeal and the appeal is pending. When the appeal is pending, now the recovery proceedings are initiated by the impugned order, the bank account of the petitioner is ordered to be freezed. Therefore, the petitioner is before this Court.

3.As rightly pointed out by the learned counsel for the respondent, even as per the affidavit filed in support of the writ petition, it can be seen that the petitioner has mistakenly claimed depreciation value etc, in respect of the relevant years. If so, it is for the petitioner to convince the appellate



authority to who will on such conditions, can pass grant interim relief pending the disposal of the appeal.

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4.In view thereof, this writ petition is ordered on the following terms:

(i)The appeal filed by the petitioner shall be disposed of as expeditiously as possible, in any event, not later than four months from the date of receipt of the web copy of the order.

(ii)In the meanwhile, since the petitioner pleads difficulty with reference to the freezing of the bank account, an appropriate interim application shall be made to the appellate authority and the appellate authority shall consider the same in accordance with law, with or without such conditions and pass such interim orders considering the nature of claim, etc, on its own merits.

(iii)No costs. Consequently, connected miscellaneous petitions are closed.

30.03.2026

NCC:Yes/No



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D.BHARATHA CHAKRAVARTHY, J.

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30.03.2026