IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 22.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.12158 of 2025**
**and**
**W.M.P.Nos.13720 & 13723 of 2025**

Dhanarajan Narayansamy ...Petitioner

Vs.

1. The Income Tax Officer, Ward No.1
No.82-A & 82-B Durgalaya Road
Tiruvarur- 610 001.

2. The Principal Chief Commissioner
Office of the Principal Commissioner of Income Tax,
P.P.Kulam, Madurai – 625 002.

3. The Branch Manager,
State Bank of India, 236, Big Bazar Street,
Mannargudi – 614 001. ...Respondents

**Prayer :-**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records and to quash the impugned notice bearing Din & Notice No.ITBA/CO/F/17/2024-25/1072751527 dated 31.01.2025, issued by the first respondent for AY 2022-23 and consequently, to direct the first respondent to drop the attachment proceedings.

For Petitioner : Mr.M.Velmurugan

For Respondents 1 and 2 : Dr.B.Ramaswamy,
Senior Standing Counsel

**Order**

Heard Mr.M.Velmurugan learned counsel appearing for the petitioner and Dr.B.Ramaswamy, learned Senior Standing Counsel, who takes notice on behalf of the respondents 1 and 2. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself. Considering the nature of relief that is to be granted herein, notice to the third respondent is dispensed with.

**2.** The challenge in this Writ Petition is to the order passed by the first respondent dated 31.01.2025, and consequently, to direct the first respondent to drop the attachment proceedings.

**3.** The learned counsel for the petitioner would submit that though the petitioner has filed this Writ Petition seeking for a larger relief, i.e. seeking quashment of the order passed by the first respondent, dated 31.01.2025, whereby, the petitioner's pension account has been attached, the learned counsel states that the petitioner is a senior citizen and since the petitioner's bank account has been attached, the petitioner has been put to undue hardship, as, he could n't mete out his day-to-day expenses, and now the petitioner has confined the relief and he would be satisfied if the Appeal filed against the said impugned order dated 31.01.2025 is directed to be taken up and disposed of by the Appellate Authority in a time bound manner and till the disposal of the Appeal, permitting the petitioner to withdraw the pension amount, which would be credited to his account monthly for a sum of Rs.2,00,000/-.. Therefore, the learned counsel seeks for appropriate direction in this regard.

**4.** The learned Senior Standing Counsel for the respondents 1 and 2 raised strong objection to the relief now sought for by the petitioner and also for permitting the petitioner to withdraw any amount under the pretext, as cited by the petitioner, inasmuch as, the tax that is liable to be paid by the petitioner is on the higher side, i.e. a sum of Rs.1,05,97,707/-.

**5.** Taking into considerations of the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents 1 and 2 and also considering the fact that in furtherance of the impugned proceedings, the respondent-Department has already initiated recovery proceedings against the petitioner and an order of attachment of the petitioner's bank account is done and that the attached account is a designated pension account, on account of said attachment, the petitioner, being a Senior Citizen, is facing undue hardship, as he is finding difficult to mete out the day-to-day expenses, coupled with a further fact that the petitioner has now restricted his relief, as to the extent, as noticed above, this Court is inclined to pass the following order:-

i) The second respondent/Appellate Authority is directed to consider the Appeal filed by the petitioner dated 31.05.2024 and dispose of the same as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order.

ii) So far as the attachment order passed by the first respondent is concerned, the same stands lifted to the extent, permitting the petitioner to withdraw a maximum sum of Rs.2,00,000/- (Rupees Two Lakhs only), viz., the pension amount, which would be credited to the petitioner's account every month, except, with the said modification, attachment order shall continue in all other aspects till the disposal of the Appeal.

iii) Insofar as the pension amount that got accumulated in the petitioner's account after the attachment order is concerned, the petitioner shall calculate the amount and furnish a list containing such details, based on which, the respondent-Bank, after verifying the same, is directed to permit the petitioner to withdraw the said amount as well.

iv) It is made clear that the petitioner is only entitled to withdraw only the pension amount that got already accumulated after the attachment order as well the pension amount that would be credited to his account every month and other than that, the petitioner is not entitled to withdraw.

**6.** With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

**22.04.2025**

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Index : yes/no
Neutral Citation : yes/no

**Note : Issue order copy on 24.04.2025.**

To

1. The Income Tax Officer, Ward No.1
   No.82-A & 82-B Durgalaya Road
   Tiruvarur- 610 001.

2. The Principal Chief Commissioner
   Office of the Principal Commissioner of Income Tax,
   P.P.Kulam, Madurai – 625 002.

3. The Branch Manager,
   State Bank of India,
   236, Big Bazar Street,
   Mannargudi – 614 001.

**Krishnan Ramasamy,J.,**

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**22.04.2025**