

W.P.Nos.24554, 24563 & 24586 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.24554, 24563 & 24586 of 2025
& W.M.P.Nos.27657, 27658, 27659, 27663, 27665, 27666, 27691,
27692 & 27694 of 2025

W.P.No.24554 of 2025:

M/s.Devadharshan Food Products,
Rep. by its Authorized Signatory and Partner,
Mr.E.Madhavan,
Sf No.30/1, Jagadap Village, Jagadap Post,
Kaveripattinam Via, Krishnagiri District
635112, Tamil Nadu, India

... Petitioner

Vs.

- 1.Income Tax Officer,
Ward 1,
KRN Complex East, K Theatre Road, Krishnagiri 635 001.
- 2.The Principal Chief Commissioner of Income-tax,
No.67-A, Race Course Road,
Race Course, Gopalapuram,
Coimbatore - 641 018.
- 3.The Bank manager,
DBS Bank,
9-C, Nethaji Bypass Road Hotel
Agarwal Bavan Bldg, Dharmapuri - 636701.

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4.The Bank Manager,
HDFC Bank,
No.88 C D Bye Pass Road, Salem Main Road,
Opp. to Adhiyaman Palace, Dharmapuri - 636 703.

5.The Bank Manager,
Lakshmi Vilas Bank,
88 C D, Bye Pass Road, Dharmapuri - 636 701.

6.Assessment Unit,
National Faceless Assessment Centre,
New Delhi

... Respondents

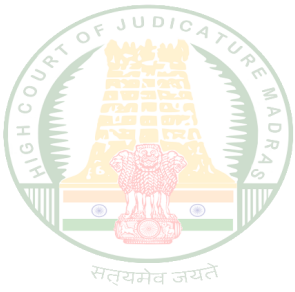
Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent and quash the impugned notice issued under section 226(3) of the Income Tax Act, 1961, in DIN & Notice No IT-BA/RCV/S/226(3)_1/2025-26/1077415496(1) dated 23.06.2025 in PANAAGFD5428H.

W.P.No.24563 of 2025:

M/s.Devadharshan Food Products,
Rep. by its Authorized Signatory and Partner,
Mr.E.Madhavan,
Sf No.30/1, Jagadap Village, Jagadap Post,
Kaveripattinam Via, Krishnagiri District
635112, Tamil Nadu, India

... Petitioner



W.P.Nos.24554, 24563 & 24586 of 2025

Vs.

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1. Income Tax Officer,
Ward 1,
KRN Complex East, K Theatre Road, Krishnagiri 635 001.
 2. The Principal Chief Commissioner of Income-tax,
No.67-A, Race Course Road,
Race Course, Gopalapuram,
Coimbatore - 641 018.
 3. The Bank manager,
DBS Bank,
9-C, Nethaji Bypass Road Hotel
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 4. The Bank Manager,
HDFC Bank,
No.88 C D Bye Pass Road, Salem Main Road,
Opp. to Adhiyaman Palace, Dharmapuri - 636 703.
 5. The Bank Manager,
Lakshmi Vilas Bank,
88 C D, Bye Pass Road, Dharmapuri - 636 701.
 6. Assessment Unit,
National Faceless Assessment Centre,
New Delhi
- ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent and quash the impugned notice issued under section 226(3)



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of the Income Tax Act, 1961, in DIN & Notice No IT-BA/RCV/S/226(3)_1/2025-26/1077427385(1) dated 23.06.2025 in PANAAGFD5428H.

W.P.No.24586 of 2025:

M/s.Devadharshan Food Products,
Rep. by its Authorized Signatory and Partner,
Mr.E.Madhavan,
Sf No.30/1, Jagadap Village, Jagadap Post,
Kaveripattinam Via, Krishnagiri District
635112, Tamil Nadu, India

... Petitioner

Vs.

- 1.Income Tax Officer,
Ward 1,
KRN Complex East, K Theatre Road, Krishnagiri 635 001.
- 2.The Principal Chief Commissioner of Income-tax,
No.67-A, Race Course Road,
Race Course, Gopalapuram,
Coimbatore - 641 018.
- 3.The Bank manager,
DBS Bank,
9-C, Nethaji Bypass Road Hotel
Agarwal Bavan Bldg, Dharmapuri - 636701.
- 4.The Bank Manager,
HDFC Bank,
No.88 C D Bye Pass Road, Salem Main Road,
Opp. to Adhiyaman Palace, Dharmapuri - 636 703.



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5.The Bank Manager,
Lakshmi Vilas Bank,
88 C D, Bye Pass Road, Dharmapuri - 636 701.

6.Assessment Unit,
National Faceless Assessment Centre,
New Delhi

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent and quash the impugned notice issued under section 226(3) of the Income Tax Act, 1961, in DIN & Notice No IT-BA/RCV/S/226(3)_1/2025-26/1077425326(1) dated 23.06.2025 in PANAAGFD5428H.

For Petitioner : M/s.N.V.Lakshmi
in all W.P.,

For Respondent : M/s.M.Sheela,
in all W.P., Senior Standing Counsel
Mr.H.Siddarth,
Junior Standing Counsel
for R1, 2 & 6

COMMON ORDER

These writ petitions have been filed challenging the impugned



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notices dated 23.06.2025 issued by the first respondent.

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2. Ms.Sheela, learned Senior Standing Counsel and Mr.H.Siddarth, learned Junior Standing Counsel, takes notice on behalf of the respondents 1, 2 & 6 in all three writ petitions. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner is engaged in production of fruit pulp from seasonal fruit, especially Mango. This being the fact, the petitioner filed its return of income for the previous year relevant to the Assessment Year 2023-24, returning a total income of Rs.96,11,670/-, but the fifth respondent raised a demand of Rs.1,41,19,087/- Challenging the same, the petitioner has filed an appeal before the Commissioner of Income Tax (Appeals) on 28.03.2025, pending the said appeal, the first respondent issued a reminder letter dated 18.06.2025, requiring the petitioner to pay the demand immediately and granted time till 04.07.2024. However, the



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first respondent even before completion of the time granted by him,

issued notices under Section 226(3) dated 23.06.2025 to the respondents

3 & 4, seeking to attach the bank accounts of the petitioner.

Subsequently, the petitioner filed a stay petition before the Appellate

Authority, seeking stay of entire demand, which was also pending.

Hence, challenging those notices dated 23.06.2025, the petitioner has

come forward with these writ petitions.

4. Further, she would submit that the attachment of petitioner's bank account severely impacted the petitioner's business. If the attachment is not lifted, the petitioner will be put to great hardship. Further, she submitted that the petitioner is also willing to deposit 20% of the disputed tax amount to the first respondent in 10 equal monthly instalments.

5. On the other hand, the learned Senior Standing Counsel appearing for the respondents 1, 2 & 6 would submit that in the present



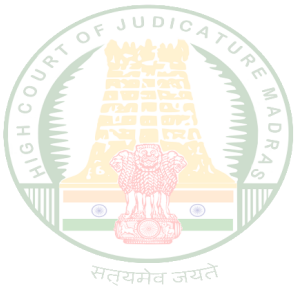
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case, the petitioner may be directed to deposit 25% of the disputed tax amount, immediately.

6. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel appearing for the respondents 1, 2 & 6 and also perused the materials available on record.

7. In the case on hand, it is evident that fifth respondent raised a demand of Rs.1,41,19,087 /-, against which an appeal was filed by the petitioner on 28.03.2025. The first respondent even before completion of the time granted by him, issued notices under Section 226(3) dated 23.06.2025 to the respondents 3 & 4, seeking to attach the bank accounts of the petitioner. Aggrieved over the same, these writ petitions have been filed.

8. Taking into consideration the nature of business carried out by the petitioner and his fair submission, this Court is inclined to pass the following order:



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(i) The order impugned herein is set aside on condition that the petitioner pays 20% of disputed tax amount to the first respondent in five (5) equal monthly instalments of Rs.6,00,000/- (Rupees Six Lakhs only) each, on or before 18th of every month, commencing July 2025 till November 2025.

(ii) Upon payment of the first instalment by the petitioner, the first respondent is directed to instruct the concerned Bank to release the attachments and de-freeze the bank accounts of the petitioner.

(iii) It is also made clear that if the petitioner fails to pay any one of the instalments, the attachment order passed by the first respondent shall stands restored.

With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

08.07.2025

Speaking/Non-speaking order

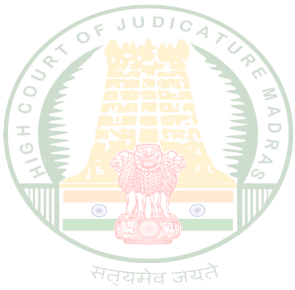
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Neutral Citation : Yes / No

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Note: Issue order copy on 10.07.2025

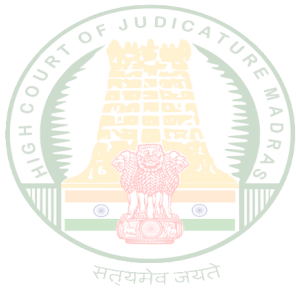
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KRISHNAN RAMASAMY.J.,
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& W.M.P.Nos.27657, 27658, 27659, 27663, 27665, 27666, 27691,
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