IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47747 of 2025 and W.M.P.Nos.53303, 53304 and 53306 of 2025
W.P.No.48253 of 2025 and W.M.P.Nos.53915, 53919 and 53920 of 2025

Ms Sajitha
TAN:CHES33898E
Taj Apartments, Old No.04, New No.26,
Door No.04, 2nd Floor, Leith Castle South Street,
Santhome, Chennai-600 028
Tamil Nadu. ... Petitioner in both cases

Vs.

1.Income Tax Officer
Officer TDS, TDS WARD-Tambaram.
2. Additional Commissioner of Income Tax (TDS)
TDS Range-1, Chennai-600 006.
3. Commissioner of Income Tax
TDS Range-1, Chennai-600 006. ... Respondents in both cases

Prayer in W.P.No.47747 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Order passed by the 1st Respondent under section 220(6) of the IT Act in ITBA/COM/F/17/2025-26/1082436903 (1) dated 10.11.2025, hereinafter referred to as the ('Impugned Order') and direct the 1st Respondent to permit the Petitioner to file a revised TDS statement for FY 2010-11.

Prayer in W.P.No.48253 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Order passed by the 1st Respondent under section 220(6) of the IT Act in ITBA/COM/F/17/2025-26/1082436903 (1) dated 10.11.2025, hereinafter referred to as the ('Impugned Order') and direct the 1st Respondent to permit the Petitioner to tag the challans available for FY 2011-12 against the outstanding demand for FY 2011-12.

For Petitioner : M/s.Janane G (in both cases)
For Respondents : Dr.B.Ramasamy,
Senior Standing Counsel (in both cases)

COMMON ORDER

By this common order, both these writ petitions are being disposed of.

2. These Writ Petitions have been filed challenging the respective impugned orders dated 10.11.2015 passed by the first respondent under the Section 220(6) of Income-tax Act, 1961 for the Financial Years **2010-2011** and **2011-2012** and the consequential recovery proceedings initiated by the first respondent.

3. The learned counsel for the petitioner submitted that the first respondent issued a Notice dated **02.12.2020** to the petitioner for payment for outstanding arrear demand for Tax Deducted at Source (TDS) default for the Financial years 2010-2011 to 2013-2014. It is further submitted that the petitioner had submitted explanations in this regard. However, without properly considering the same, the first respondent proceeded with the recovery proceedings.

4. The learned counsel for the petitioner further submitted that the petitioner's bank account maintained with HDFC Bank was attached on **03.06.2025** by the first respondent towards recovery of the alleged tax dues for the aforesaid financial years.

5. Challenging the said recovery proceedings, the petitioner filed an application under Section 220(6) of the Income-Tax Act, 1961 before the first respondent seeking stay of the recovery proceedings, including lifting of the attachment of the petitioner's bank account effected under Section 226(3) of the Income Tax Act, 1961 However, the said application came to be rejected by the first respondent vide impugned orders.

6. The learned counsel for the petitioner would further submit that in view of the amendment to the provisions of the Income-Tax Act, 1961 with effect from **01.04.2024,** the first respondent ought not to have proceeded with the recovery proceedings after a considerable lapse of time and therefore the attachment of the petitioner's bank account is liable to be set aside.

7. Per contra, the learned Standing Counsel for the respondents submitted that the impugned orders have been passed strictly in accordance with the provisions of the Income Tax Act, 1961 and the petitioner has an effective alternative remedy of appeal under Section 246A of the Income Tax Act, 1961.

8. I have considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent and perused the materials available on record.

9. In view of the statutory scheme under the Income-tax Act, 1961 and in view of the availability of an effective alternative remedy under Section 246A of the Income Tax Act, 1961 this Court is not inclined to entertain these Writ Petitions under Article 226 of the Constitution of India.

10. Accordingly, these Writ Petitions are liable to be dismissed. However, liberty is granted to the petitioner to work out the remedy available under the provisions of the Income-tax Act, 1961, in the manner known to law.

11. These Writ Petitions are dismissed with the above liberty. Consequently, connected miscellaneous petitions are closed. No costs.

16.02.2026

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Neutral Citations : Yes / No

To

1. Income Tax Officer
   Officer TDS
   TDS WARD-Tambaram

2. Additional Commissioner of Income Tax (TDS)
   TDS Range-1
   Chennai-600 006.

3. Commissioner of Income Tax
   TDS Range-1
   Chennai-600 006.

C.SARAVANAN.J.

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