



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19-01-2026

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WEB COPY

WP(MD) NO. 733 of 2026

AND WMP(MD) NOS. 595 & 596 OF 2026

Nagaraj Venkatraj

Petitioner(s)

Vs

1. The Assessment Unit,
Income Tax Department
National e-Assessment Centre
Delhi, E-Ramp, Jawaharlal Nehru Stadium
Delhi - 110 003.

2. The Principal Commissioner of Income Tax
Madurai CR Building
No. 2, V.P. Rathinasamy Nadar Road
Viswanathapuram, Madurai - 625 002.

Respondent(s)

For Petitioner(s): Mr.Senthil Murugan C.

For Respondent(s): Mr.N.Dilip Kumar

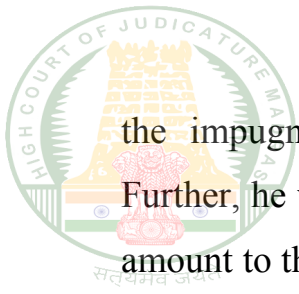
Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for records pertaining to impugned order dated 29.01.2025 passed by the Respondent No. 1 in DIN. ITBA/AST/S/147/2024-25/1072663242(1) for the Assessment. Year 2019-2020 and quash the same as illegal and pass such other order or orders as this Honble Court may deem fit in the circumstances of the case in the interest of justice and thus render Justice.

ORDER

Mr.N.Dilip Kumar, learned counsel, takes notice on behalf of the respondents.

2. The learned counsel for the petitioner would submit that 1st respondent had passed



the impugned order without providing sufficient opportunity to the petitioner.

Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount to the respondent and hence, he requests this Court to lift the bank attachment order passed by the respondent.

3. Considering the submission made by the learned counsel for the petitioner, this Court is inclined to lift the bank attachment order. Accordingly, the attachment made on the bank account of the petitioner stands lifted, subject to the payment of 10% of the disputed tax amount to the respondent, within a period of four weeks from the date of receipt of a copy of this order.

4. Immediately upon production of proof with regard to the payment of 10% of the disputed tax amount as stated above, the respondents are directed to instruct the concerned bank to release the attachment and de-freeze the bank account of the petitioner.

5. Post this matter after three weeks.

19-01-2026

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To

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