



W.P.(MD) No.1250 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 21.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1250 of 2026

and

W.M.P.(MD)No.979 of 2026

T.Mallika

... Petitioner

Vs

1. The Principal Commissioner of Income Tax,
Income Tax Department,
No. 2, V.P. Rathinasamy Nadar Road,
B B Kulam, Madurai 625 002
2. The National Faceless Assessment
Centre (NafAC), Income Tax Department,
New Delhi.
3. The Assessing Officer,
Faceless Assessment Unit,
Income Tax Department,
Through National Faceless Assessment Centre.
4. The Tax Recovery Officer,
Income Tax Department,
Ward No. 2(3), No.2, V.P. Rathinasamy Nadar Road,
B.B.Kulam, Madurai 625 002.
5. The Manager,
Indian Overseas Bank, Anna Nagar Branch,
Anna Nagar, Madurai.

... Respondents



W.P.(MD) No.1250 of 2026

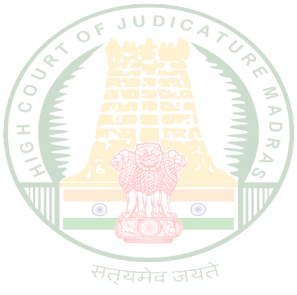
Prayer in W.M.P.(MD)No.979 of 2026: Petition filed under Article 226 of the Constitution of India praying to stay all recovery proceedings pursuant to the impugned attachment order DIN and Notice No. ITBA/RCV/S/226(3)-1/2025-26/1083177688(1) dated 01.12.2025 pending disposal of the writ petition.

For Petitioner : Mr.N.Shanmuga Selvam
For Respondents : Mrs.M.Rajeswari,
Sr. Standing Counsel for R1 to R4

ORDER

Mrs.M.Rajeswari, learned Senior Standing Counsel takes notice on behalf of the respondents 1 to 4. Notice to the 5th respondent, returnable by six weeks. Private notice is also permitted.

2. The learned counsel appearing for the petitioner would submit that an ex parte assessment order was passed on 25.02.2025. Challenging the same, the petitioner has filed an appeal before the Commissioner of Income Tax (Appeals) and the same is pending. However, without awaiting the outcome of the pending appeal, the 4th respondent has passed the impugned attachment order. Hence, the petitioner prays for interim stay.



W.P.(MD) No.1250 of 2026

WEB COPY

3. The learned Senior Standing Counsel appearing for the respondents 1 to 4 would submit that if the petitioner is paid 20% of the tax amount, the request of the petitioner will be considered.

4. The learned counsel appearing for the petitioner would submit that as per the impugned demand notice, a sum of Rs. 1,15,44,969/- is due, which includes penalty and interest. However, no details were available in the impugned demand notice with regard to the same. Therefore, out of the said amount, he is ready and willing to pay a sum of Rs.10,00,000/-.

5. Considering the submissions made by the learned counsel appearing for the petitioner and the learned Senior Standing Counsel appearing for the respondents, 1 to 4, this Court is inclined to grant interim stay.

6. Accordingly, there shall be an order of interim stay subject to payment of Rs.10,00,000/- (Rupees Ten Lakhs only), within a period of six weeks from the date of receipt of a copy of this order. If the said



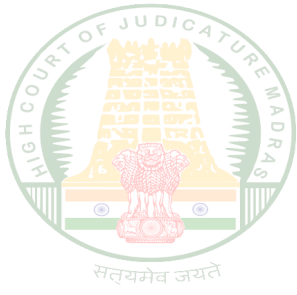
W.P.(MD) No.1250 of 2026

amount is not paid within the stipulated time, the interim stay granted shall stand vacated automatically without further reference to this Court.

7. Post the matter after six weeks.

21.01.2026

vsm



W.P.(MD) No.1250 of 2026

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W.P.(MD) No.1250 of 2026

KRISHNAN RAMASAMY, J.

vsm

W.P.(MD)No.1250 of 2026

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