IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE THIRD DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 32815 OF 2025

Between:

Anil Kumar Aggarwal, S/o. Late. Sh. Om Prakash Aggarwal, aged about 73 Years, R/o. Plot No. 92-93, P and T Colony, Karkhana, Secunderabad, Telangana.

...PETITIONER

AND

1. The Principal Commissioner of Income Tax-1, Hyderabad 7th Floor, A Block, I.T. Tower, A.C. Guards Masab Tank, Hyderabad, Telangana.
2. The Commissioner of Income Tax, Hyderabad, I.T..Towers, A.C. Guards, Masab Tank, Hyderabad, Telangana.
3. The Tax Recovery Officer-PCIT-1, Hyderabad 7 Floor, A Block, I.T. Tower, A.C. Guards Masab Tank, Hyderabad, Telangana.
4. Union of India, Through Ministry of Finance, Income Tax Department, New Delhi.
5. The Branch Manager, ICICI Bank Ltd., B-1, Vikrampuri Colony, Kharkhana, Secunderabad Hyderabad - 500 009

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or direction preferably a Writ in the nature of Writ of MANDAMUS declaring the action of the 3rd Respondent in issuing attachment notice dated 12-11-2024 under section 226(3) of the Income Tax Act 1961 on account of the alleged illegal demands raised for assessment years 1987-88 to 2003-04 after a delay of 35 years and directing the 5th Respondent Bank to pay an amount of Rs. 19,97,115/- to the 3rd Respondent which resulted in freezing of savings Bank account of the Petitioner on 07-07-

2025 not allowing the Petitioner to utilize deposit of Rs. 6,12,000/- lying in the Savings Account No. 630801320855 maintained with ICICI Bank, Kharkhana Branch, Bl, Vikrampuri Colony, Secunderabad as illegal, arbitrary, unjust, improper, whimsical, and contrary to the provisions of Income tax Act 1961, principles of natural justice, violative of articles 14, 19(1)(g), 21, 265 and 300A of the Constitution of India and consequently DIRECT the Respondent No. 3 to forthwith lift the attachment issued to 5th Respondent.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to restrain the Respondents 1 to 3 from taking any coercive action for recovery of the amount from the Bank pending disposal of the writ petition and direct the Respondent No. 5 not to remit the balance in the saving bank to 3rd respondent of writ petition pending disposal.

Counsel for the Petitioner: SRI K. RAJASEKHAR FOR
SRI PAREDDY ROSI REDDY

Counsel for the Respondents No.1 to 3: Ms. BOKARO SAPNA REDDY,
SENIOR S.C. INCOME TAX

Counsel for the Respondent No.4: SRI B. MUKHERJEE FOR
SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: --

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No. 32815 of 2025

DATED : 03.12.2025

Between:

Anil Kumar Aggarwal

... Petitioner

AND

The Principal Commissioner of Income Tax-1, Hyderabad and four others

... Respondents

ORDER:

Sri K. Rajasekhar, learned counsel appears for Sri Pareddy Rosi Reddy, learned counsel for petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department appears for respondent Nos.1 to 3.

Sri B. Mukherjee, learned counsel appears for Sri N. Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.4.

2. The following relief has been prayed for in the instant Writ Petition.

> "For the above-mentioned reasons, I pray that this Hon'ble Court may be pleased to issue an appropriate Writ, Order or direction preferably a Writ in the nature of Writ of MANDAMUS declaring the action of the 3rd Respondent in issuing attachment notice dated 12.11.2024 under Section 226(3) of the Income Tax Act 1961 on account of the alleged illegal demands raised for assessment years 1987-88 to 2003-04 after a delay of 35 years and directing the 5th Respondent Bank to pay an amount of Rs.19,97,115/- to the 3rd Respondent which resulted in freezing of savings Bank account of the Petitioner on 07.07.2025 not allowing the Petitioner to utilize deposit of Rs.6,12,000/- lying in the Savings Account No.630801320855 maintained with ICICI Bank, Kharkhana Branch, B1, Vikrampuri Colony, Secunderabad as illegal, arbitrary, unjust, improper, whimsical, and contrary to the provisions of Income tax Act, 1961, principles of natural justice, violative of Articles 14, 19(1)(g), 21, 265 & 300A of the Constitution of India and consequent DIRECT the Respondent No.3 to forthwith lift the attachment issued to 5th Respondent."

3. After considerable hearing on the previous date, the Department brought on record a series of letters and Tax Recovery Certificates issued to the petitioner over a period of twelve (12) years before the Impugned notice dated 12.11.2024 was issued and apprised the Court that the petitioner assessee has been changing addresses without

intimation to the Department. It was noticed that the writ affidavit does not disclose the material facts as regards the company of which the petitioner was the Director and how many times, the petitioner has changed the address in respect of the same PAN Card. The learned counsel for the petitioner took time to disclose the status of the company as to whether it is still on the register of Registrar Of Companies or it has been wound up.

4. Today, copies of the statement containing details of the companies in which the petitioner was a Director, and copy of an order dated 13.09.2021 passed by the learned Income Tax Appellate Tribunal, Hyderabad 'A' Bench, Hyderabad, in I.T.(SS)A.No.7/HYD/2010, have been filed. By way of additional affidavit, relevant material facts which were not placed before the Court in the original Writ Petition have been sought to be brought on record by the petitioner in support of his challenge to the issuance of the tax recovery notice dated 12.11.2024.

5. Upon hearing the learned counsel for the petitioner and the respondent Department, we are of the view that in the first place, the petitioner should have come clean with all relevant material facts and documents while assailing the tax recovery notice dated 12.11.2024. Moreover, on perusal of the averments made in the Writ Petition and several averments made in the additional affidavit as regards the status of the company in which the petitioner was a Director; the change of address in the PAN Card of the petitioner undertaken earlier and the order passed in an Income Tax Appeal preferred by four such companies, namely, M/s. Kumar Liquors & Beers Private Limited, Hyderabad; M/s. Kumar Cotex Limited, Hyderabad; M/s. Kumar Spirits Private Limited, Hyderabad and M/s. Stilbene Chemicals Limited, Hyderabad, we are of the view that the petitioner should approach the Tax Recovery Officer and place all these materials in support of his claim that the dues referred to herein are not recoverable from the petitioner on the grounds taken therein. This Court therefore does not express any opinion on the merits of the contentions of the petitioner at this stage.

6. The instant Writ Petition is accordingly disposed of giving liberty to the petitioner to approach the respondent Tax Recovery Officer with an application supported by all relevant materials including copies of the instant Writ Petition and the additional affidavit filed herein as regards his grievance in respect of the impugned tax recovery notice. Needless to say, upon such application made, the respondent Tax Recovery Officer would take a decision in accordance with law within a period of four (4) weeks. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Commissioner of Income Tax-1, Hyderabad 7th Floor, A Block, I.T. Tower, A.C. Guards Masab Tank, Hyderabad, Telangana.
2. The Commissioner of Income Tax, Hyderabad, I.T. Towers, A.C. Guards, Masab Tank, Hyderabad, Telangana.
3. The Tax Recovery Officer-PCIT-1, Hyderabad 7 Floor, A Block, I.T. Tower, A.C. Guards Masab Tank, Hyderabad, Telangana.
4. The Ministry of Finance, Income Tax Department, Union of India, New Delhi.
5. The Branch Manager, ICICI Bank Ltd., B-1, Vikrampuri Colony, Kharkhana, Secunderabad Hyderabad - 500 009
6. One CC to SRI PAREDDY ROSI REDDY, Advocate [OPUC]
7. One CC to Ms. BOKARO SAPNA REDDY, Senior S.C. Income Tax [OPUC]
8. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
9. Two CD Copies

MP
LS

HIGH COURT

DATED:03/12/2025

HIGH COURT FOR THE STATE OF TELANGANA
23 JAN 2026
★ DESPATCHED ★

ORDER

WP.No.32815 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

11 copies
19
12/12/25