**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF SRI JUSTICE APARESH KUMAR SINGH

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 40433 OF 2025

Between:

Simran Sunil Ahuja, D/o Sunil Kumar Ahuja, Aged about 18 years, Occ. Student, R/o Plot No.26, HUDA Heights, Road No.12, Banjara Hills, Hyderabad - 500034

...PETITIONER

AND

1. Union of India, Ministry of Finance, Shastri Bhavan, New Delhi Rep. by its Secretary
2. Assistant Commissioner of Income Tax, Central Circle- 1(1) Hyderabad, Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad
3. DCB Bank, Banjara Hills Branch, Road No.2, 2nd Floor, Jyoti Majestic, Banjara Hills, Hyderabad Rep. by its Branch Manager

...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 a writ, order or direction, more particularly in the nature of a Writ of Mandamus, declaring the action of Respondent Nos.2 and 3 in attaching my bank account bearing no.22511500004428 held with Respondent No.3, pursuant to DIN and Notice No. ITBA/ RCV/S/ 226(3) 1/ 2025-26/1080508102(1) dated 10.09.2025 issued by Respondent No.2 as illegal, arbitrary, highhanded and violative of Articles 14 and 265 of the Constitution of India, and consequently set aside the DIN and Notice No. ITBA/ RCV/ S/ 226(3) 1/ 2025-26/1080508102(1) dated 10.09.2025 issued by Respondent No.2 and direct the Respondents to permit me to operate my bank account bearing no.22511500004428 held with Respondent No.3.

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 suspend DIN & Notice No. ITBA/RCV/S/226(3) 1/2025-26/1080508102(1) dated 10.09.2025 issued by Respondent No.2.

Counsel for the Petitioner: SRI. KAILASH NATH P S S

Counsel for the Respondent No 1: SRI B. MUKHERJEE APPEARS FOR SRI N. BHUJANGA RAO Deputy Solicitor General of India

Counsel for the Respondent No 2: SRI N. PRAVEEN REDDY, SC FOR INCOME TAX

Counsel for the Respondent No 3: -----

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. 40433 of 2025

DATED : 05.01.2026

Between:

Simran Sunil Ahuja

... Petitioner

AND

Union of India, Ministry of Finance,
Rep. by its Secretary, New Delhi and two others

... Respondents

ORDER:

Sri Kailash Nath P.S.S, learned counsel appears for petitioner.

Sri B. Mukherjee, learned counsel appears for Sri N. Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.1.

Sri N. Praveen Reddy, learned Standing Counsel for Income Tax appears for respondent No.2.

2. Petitioner is the daughter of the assessee whose bank accounts have been attached under Section 226(3) of the Income-tax Act, 1961 (for short 'the Act'), *vide* DIN & Notice

dated 10.09.2025 (Annexure P.1). The petitioner has approached this Court as her bank account bearing account No.22511500004428, which was opened during her days of minority, has also been attached as per Annexure P.3. The petitioner has made a categorical statement at para 7 of the writ affidavit that her account cannot be attached for the alleged income tax dues of her father under Section 226(3) of the Act wherein the Assessing Officer can only attach the account of a person from whom money is due or may become due to the assessee or any person who holds or may subsequently hold money for or on account of the assessee to pay to the Assessing Officer upon the money becoming due or being held. No such relationship of debt is there between the petitioner and her father. Therefore, the petitioner has sought a direction upon respondent No.2 to permit her to operate her bank account held with respondent No.3 and also asking for suspension of the impugned notice dated 10.09.2025 issued by respondent No.2.

3. Learned counsel for respondent No.2 submits that while taking the aforesaid plea, the petitioner has also prayed for suspension of the impugned notice issued as against her father under Section 226(3) of the Act though she does not have *locus standi* to do so. He submits that in order to explain her *bona fides*, the petitioner may approach respondent No.2.

4. Upon consideration of the rival submissions of the parties and the materials placed on record, we are of the considered view that the petitioner if does not have any relationship of debt with her father in terms of Section 226(3) of the Act, for her account also being put in lien, she may approach respondent No.2 with an application to defreeze the account with all facts and supporting documents. Needless to say, if such an application is made within a period of one week, respondent No.2 would consider it in accordance with law within a period of two (2) weeks thereafter. However, for a period of three (3) weeks from today, respondent No.3 would not debit any amount from the petitioner's account towards recovery of the debts of her father.

The instant Writ Petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, Shastri Bhavan, New Delhi
2. Assistant Commissioner of Income Tax, Central Circle- 1(1) Hyderabad, Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad
3. One CC to SRI. KAILASH NATH P S. S, Advocate [OPUC]
4. One CC to SRI. N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
5. Two CD Copies

DAN

BS

SK

HIGH COURT

DATED:05/01/2026

ORDER

WP.No.40433 of 2025

HIGH COURT FOR THE STATE OF TELANGANA
04 FEB 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

7

SK

24-01-26.