U.V. Ramana Murthy Raju v. The Income Tax Officer, Ward-3(2), Visakhapatnam & Ors.

Writ Petition No. 30258/2012

APHC010242222012 | Writ Petition No. 30258/2012 (AP HC, decided 27.06.2025) | 2025-06-27

Challenge to provisional attachment dismissed for non-prosecution.

Income-tax Act, 1961: section 281B

High Court of Andhra Pradesh | 2-judge bench (Division Bench) | Justice Ninala Jayasurya | Justice Tarlada Rajasekhar Rao

Assessment years:

01 FACTS OF THE CASE

U. V. Ramana Murthy Raju challenged the provisional attachment dated 10 November 2010 and its extension dated 26 April 2012 under section 281B over 5,727 square yards of vacant land in Visakhapatnam. An interim application sought suspension. When listed for dismissal, the petitioner was unrepresented.

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02 DISCUSSION BY THE HON'BLE COURT

The only reason given for disposal was non-prosecution. The Court did not examine the legality, duration or factual justification of the provisional attachment.

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03 JUDICIAL DECISION

The writ was dismissed for non-prosecution without costs; pending miscellaneous petitions were closed.

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04 OUTCOME / IN WHOSE FAVOUR

The challenge ended without a merits decision. The source does not order release of the property or uphold the attachment on its merits.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

A dismissal ground is not an attachment ruling — Section 281B appears because the petitioner attacked an attachment and extension. The Court's actual reason for disposal was the failure to prosecute when listed for dismissal. This order therefore supplies no construction of section 281B or conclusion that the attachment met its requirements.

The prayer cannot substitute for relief — The cover pages reproduce a request to suspend the attachment. The operative page closes the writ and pending applications; it does not grant that suspension or direct removal of the attachment. Anyone investigating the property's position needs the attachment record and any other operative orders.

Preserve the two administrative dates — The 2010 attachment and 2012 extension are distinct from the 2025 procedural dismissal. Their age alone does not establish the attachment's continuing validity or expiry in this record. The source gives no assessment year or later attachment history.

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SOURCE & VERIFICATION

High Court of Andhra Pradesh official judgment PDF - AKHB Repository (20250626_APHC010242222012.pdf)

3-page official High Court of Andhra Pradesh judgment PDF (20250626_APHC010242222012.pdf, 108,680 bytes).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 3 physical page(s) of 20250626_APHC010242222012.pdf (Google Drive ID: 14_FlkoKzlvDhRFQgTd2-i7CktTmosjrF, 108,680 bytes, SHA-256: bae04772fc39faed8741559c64d56f0af954a2f9a75c0798b8c170ee4c12a18c) extracted and verified page-by-page.

STATUTORY SCOPE

Provisions in the petition identify the relief sought; no substantive tax interpretation is made in the operative disposal.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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