

Sri Sankar Jewellery (Rep. by Partner S. Shankarlingam) v. CIT(A), Faceless Appeal Centre & Ors.

W.P.(MD) No. 31598 of 2025

W.P.(MD) No. 31598 of 2025 (Madras HC, Madurai Bench, decided 06.11.2025) | 2025-11-06

Post-search appeals for AYs 2017-18 to 2021-22 and bank account attachment: NFAC directed to decide pending appeals within 6 months and fresh stay petition within 6 weeks, with liberty to move AO under section 220(6).

Income-tax Act, 1961: sections 220(6), 226(3), 246A and 250 | Constitution of India: Article 226

High Court of Judicature at Madras | Single Judge Bench (Madurai Bench) | G. R. Swaminathan, J.

Assessment years: 2017-18, 2018-19, 2019-20, 2020-21, 2021-22

Bank attachment not lifted directly; made contingent on CIT(A) interim order or section 220(6) application

The High Court declined to directly lift the attachment over the Karur Vysya Bank and SBI accounts, directing instead that raising of the attachment will depend on the outcome of the stay petition before NFAC (to be decided within 6 weeks) or a section 220(6) application before the AO.

01 FACTS OF THE CASE

Following a search operation and adverse assessment orders for AYs 2017-18 to 2021-22, the petitioner filed appeals before the CIT(A), Faceless Appeal Centre on 15.04.2025 and approached the High Court seeking time-bound disposal of the appeals and release of five attached bank accounts maintained with Karur Vysya Bank and State Bank of India.

Source: [Prayer & Paragraphs 1-2; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

Without entering into the merits, the Single Judge directed the first respondent (CIT(A), NFAC) to dispose of the appeals within six months and granted the petitioner liberty to file a fresh stay petition before the CIT(A) to be disposed of within six weeks, observing that lifting of the bank account attachment would depend on the interim order or a section 220(6) application before the Assessing Officer.

Source: [Paragraph 3; PDF p. 3](#)

03 JUDICIAL DECISION

Disposed of W.P.(MD) No. 31598 of 2025 with timelines of 6 months for appellate disposal and 6 weeks for stay petition disposal.

Source: [Paragraphs 3-4; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

Mixed / Procedural direction - NFAC directed to dispose of appeals within 6 months and stay application within 6 weeks; lifting of bank attachment made dependent on interim order or section 220(6) application.

Source: [Paragraphs 3-4; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: before seeking a writ of mandamus to lift bank attachments under section 226(3) during a pending first appeal, ensure that a formal stay application under section 220(6) before the AO and an appellate stay petition before NFAC have been filed and pressed.

Source: [Paragraph 3; PDF p. 3](#)

SOURCE & VERIFICATION

[High Court of Judicature at Madras official judgment PDF - AKHB Cloud Repository \(20251106_HCMD011564772025.pdf\)](#)

4-page official High Court of Judicature at Madras judgment PDF (20251106_HCMD011564772025.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

[Open cited source rendition](#)

All 4 physical pages of 20251106_HCMD011564772025.pdf read and verified page-by-page. Original bytes (95,929 bytes) match SHA-256 bfc1e7f39a2277519d52a0e2ecbe4098690e70ef6fdaca1c1890d28f1676ac8d.

STATUTORY SCOPE

Applies sections 220(6) and 250 of the Income-tax Act, 1961 for AYs 2017-18 to 2021-22. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial 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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.