Sri Krishna & Co. v. Deputy Commissioner of Income Tax & Anr.

Writ Petition 6482/2005

W.P. No. 6482/2005 (Andhra Pradesh High Court, 2005-04-15) | 2005-04-15

Speaking decision on objections to bank garnishee recovery

226(3)

Andhra Pradesh High Court | Division Bench at Hyderabad | B. Sudershan Reddy | C.V. Ramulu

Assessment years:

01 FACTS OF THE CASE

Sri Krishna & Co. sought return of Rs.4,04,535 with interest collected from its ICICI Bank account against another asserted firm's dues. Its representation of 28 February 2005 challenged the garnishee notice of 18 February. It claimed different partner constitutions and that the new firm's business had been taken over in March 1988.

Source: PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

The petitioner said it learnt of the notice through the bank and had not been served, but did not produce the notice before the Court. The Court expressly declined to express any opinion on its liability; the asserted distinction between firms was not adjudicated.

Source: PDF pp.1–3

03 JUDICIAL DECISION

The Deputy Commissioner was directed to decide the representation forthwith, preferably within two weeks, by a speaking order communicated to the petitioner so that available remedies could be pursued. The order also contemplated furnishing the garnishee order. The writ was disposed of.

Source: PDF pp.1–3

04 OUTCOME / IN WHOSE FAVOUR

A reasoned administrative decision and communication were secured. The Court neither quashed the recovery nor awarded the requested refund or interest.

Source: PDF pp.1–3

05 EXPERT COMMENTS

Separate identity was an objection still awaiting decision — The petitioner relied on different partner constitutions and an earlier business takeover. The Court reproduced those assertions while declining a liability opinion. A shared trade name alone did not settle liability in this order, but neither did the asserted distinction establish immunity from recovery.

A speaking order creates the basis for a meaningful challenge — The immediate remedy was determination of the pending representation with reasons and communication to the petitioner. The missing garnishee notice explains the importance of obtaining the underlying instrument. The judgment does not identify a particular later appellate route or decide whether a subsequent challenge would succeed.

The requested refund and the relief granted must remain separate — Rs.4,04,535 and interest were sought in the prayer; they were not ordered to be repaid. Similarly, “preferably within two weeks” qualifies the instruction to decide forthwith and should not be rewritten as an unconditional refund deadline. The order records no stay against further recovery.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 4-page supplied source; all pages read.

All 4 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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