CNR : KLHC010506802026

2026:KER:55547

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 23RD DAY OF JULY 2026 / 1ST SRAVANA, 1948

WP(C) NO. 23437 OF 2026

PETITIONERS:

1 VINAYAN K
AGED 40 YEARS
S/O K VIJAYAN, SUMANA HOUSE,ONAPARAMBA,
NARATH P O, KOLACHERY, KANNUR, PIN - 670601

2 NISHIDA P
AGED 37 YEARS
W/O VINAYAN K, SUMANA HOUSE,ONAPARAMBA,
NARATH P O, KOLACHERY, KANNUR, PIN - 670601

BY ADVS.
SRI.SHIJU VARGHESE
SHRI.T.M.MANU
SMT.ANAINA VARGHESE

RESPONDENTS:

1 INCOME TAX DEPARTMENT
REPRESENTED BY ITS DIRECTOR, OFFICE OF THE INCOME TAX
DEPARTMENT, THRISSUR, PIN - 680665

2 ASSISTANT DIRECTOR OF INCOME TAX (ITD)
AAYAKAR BHAVAN, MUNICIPAL OFFICE ROAD,
SAKTHANTHAMPURANNAGAR, THRISSUR, KERALA,
PIN – 680001

3 KOTAK MAHINDRA BANK
MYLAPORE BRANCH, CHENNAI, TAMILNADU
REP BY ITS MANAGER, PIN - 600004

4 STATION HOUSE OFFICER
MAYYIL POLICE STATION, KANNUR,
PIN - 670001

BY ADVS.
SHRI.G.KEERTHIVAS, ADDITIONAL STANDING COUNSEL, INCOME TAX DEPARTMENT
SHRI.HARIKUMAR G. (GOPINATHAN NAIR), ADDITIONAL STANDING COUNSEL, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23.07.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioners are husband and wife, and they are maintaining an account with the 3rd respondent bank bearing No. 435010101394 at Mylapore Branch, Chennai. The grievance of the petitioners is that, the bank account of the petitioners has been frozen by the 3rd respondent, on the basis of a written request issued by the 2nd respondent under Section 132(3) of the Income Tax Act, 1961 on 11.08.2025. According to the petitioners, the prohibitory order freezing any bank account under Section 132(3) of the Income Tax Act can be in force, only for a period of 60 days from the date of the order, in the light of the stipulations contained in Section 132(8A) of the Income Tax Act. According to the petitioners, even though the said period already expired, the petitioners are unable to operate the bank account in view of the fact that, the 3rd respondent bank is not permitting to do so, in the absence of any further communication

lifting the prohibitory order by the Income Tax Authorities. It was in these circumstances, this writ petition is filed seeking the following reliefs:

> "a. issue a writ of mandamus or any other appropriate writ, order or direction, directing the 2nd respondent to issue a releasing order, removing the prohibitory order issued on the basis of Ext.P2 Panchnama proceedings, pertaining to the account No. 435010101394 maintained by the petitioners with the 3rd respondent.
> b. issue any such other order or direction, as this Hon'ble Court may deem fit, fair and proper in the facts and circumstances of the case.
> c. dispense with the production of English translation of the documents produced in vernacular language."

2. Today when the matter came up for consideration, the learned Standing Counsel for the Income Tax Department submitted that, as of now, there are no prohibitory orders in respect of freezing the account of the petitioners.

In such circumstances, this writ petition is disposed of

declaring that, in the absence of any prohibitory order by the Department of Income Tax, it shall be open to the petitioners to operate the account maintained by them with the 3rd respondent bank. Necessary steps shall be taken in this regard, by the 3rd respondent bank.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

scs

APPENDIX OF WP(C) NO. 23437 OF 2026

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF THE ACCOUNT STATEMENT OF PETITIONERS MAINTAINED WITH KOTAK MAHINDRA BANK BEARING NO. 435010101394 AT MYLAPORE BRANCH, CHENNAI**
Exhibit P2	**A TRUE COPY OF THE PANCHNAMA PROCEEDINGS ISSUED UNDER SECTION 132(3) OF THE INCOME TAX ACT, 1961 BY THE 2ND RESPONDENT DATED 22.08.2025**
Exhibit P3	**A TRUE COPY OF THE COMMUNICATION DATED 16.10.2025**
Exhibit P4	**A TRUE COPY OF THE COMMUNICATION DATED 11.12.2025 ISSUED BY THE 3RD RESPONDENT**
Exhibit P5	**TRUE COPY OF THE COMMUNICATION DATED 20.12.2025**