




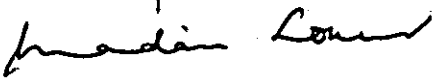
Sr. No.	Date	Orders
		<p data-bbox="564 277 1506 315">* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p data-bbox="900 405 1129 443">+ <u>CW 5385/2003</u></p> <p data-bbox="564 528 1433 613">RAKESH KUMAR AGGARWAL Petitioner Through Mr. O.S. Bajpai, Adv.</p> <p data-bbox="900 703 999 734">versus</p> <p data-bbox="564 819 1481 945">COMMISSIONER OF INCOME TAX Respondent Through Mr. Sanjiv Khanna with Mr. S.C. Sharma, Adv.</p> <p data-bbox="564 1030 1331 1155">CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p data-bbox="900 1205 1075 1285"><u>ORDER</u> 17.11.2003</p> <p data-bbox="405 1245 437 1281">%</p> <p data-bbox="405 1335 1517 1706">By this writ petition, the petitioner seeks to challenge order dated 24/25 July 2003, passed by the Commissioner of Income-tax Delhi-XIII, New Delhi, whereby the securities furnished by the petitioner in terms of our order dated 25 March 2003 in CWP No.7030/2002 have been rejected.</p> <p data-bbox="405 1751 1517 1877">Mr.Bajpai, learned counsel for the petitioner, submits that the Commissioner was not justified in rejecting the same as the securities</p>



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		<p data-bbox="416 309 1533 936">furnished in the form of immovable properties, belonging to the wife of the petitioner, were very sound. Learned counsel would submit that even if the stand of the Commissioner that the agricultural land was under acquisition was to be accepted, the petitioner was prepared to give an undertaking to this Court that in the event of M/s.Bansal Commodities succeeding in their writ petition and the Department were to refund any amount to them, the compensation in respect of these lands may be received by the Department.</p> <p data-bbox="416 981 1533 1361">Mr.Sanjiv Khanna, learned senior standing counsel for the Revenue, on the other hand, submits that as per his instructions even the agricultural land, situated in Village-Sultanpur, Tehsil-Sonipat, Haryana, offered as security, has also been acquired by the Haryana Urban Development Authority.</p> <p data-bbox="416 1406 1533 1854">Having heard learned counsel for the parties, we are of the view that no relief can be granted to the petitioner. The question whether a particular security is sufficient or not is to be determined by the Commissioner, who is obliged to protect the interest of the Revenue. On this aspect this Court would not like to intervene in the exercise of power of judicial review.</p> <p data-bbox="592 1899 1533 1944">At this juncture, it is submitted by Mr.Bajpai that the order,</p>



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		<p>dated 25 March 2003 deserves to be modified in as much as it is highly prejudicial to the petitioner. We feel that it is now too late in the day for the petitioner to ask for recall of the said order. If the petitioner had any grievance with the said order, it was open to him to take recourse to appropriate remedy, as may be available to him. We do not find any ground to recall or modify the said order, as prayed by learned counsel for the petitioner. As regards prayer (e) in the writ petition for listing of writ petition No.3738/94 filed by M/s.Bansal Commodities, the same is already on the regular board. No further orders are called for in this behalf.</p> <p>Resultantly, the writ petition is dismissed.</p> <p style="text-align: right;"> D.K. JAIN, J</p> <p style="text-align: right;"> MADAN B. LOKUR, J</p> <p>NOVEMBER 17, 2003 SS</p>