



* IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) No. 2511 of 2007

SURESH KUMAR GUPTA Petitioner

Through Ms. Neera Gupta, Advocate.

versus

THE COMMISSIONER OF INCOME TAX Respondent

Through Mr. Mohit Jolly, Advocate.

CORAM:

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE DR. JUSTICE S. MURALIDHAR

ORDER

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20.09.2007

Learned counsel for the Petitioner states that the jewellery, the subject matter of the writ petition, has been released to the Petitioner. She further says that she has deposited Rs. 16,20,000/- towards the principal and in addition she has also deposited Rs. 1,65,000/- towards interest till 31st May, 2004. She says that no further interest is due from the Petitioner but that the Respondents are insisting on payment of interest for the further period.

We are of the view that if any demand is raised for interest beyond the



period for which it is stated to have been paid, that would constitute a sep
cause of action. It cannot obviously be examined in the present writ petition. In
so far as the present writ petition is concerned, nothing survives and the writ
petition is disposed of as such.

If there is any other grievance that the Petitioner may have, he may take
such steps as appropriate in law.

Liberty granted for this purpose.

A handwritten signature in black ink, appearing to read 'Madan Lokur'.

MADAN B. LOKUR, J

A handwritten signature in black ink, appearing to read 'S. Muralidhar'.

S. MURALIDHAR, J

SEPTEMBER 20, 2007

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