



\* **IN THE HIGH COURT OF DELHI AT NEW DE**  
 + **RP No. 358/2011 in WP(C) No. 340/2010**

% **Reserved on: 08<sup>th</sup> July, 2011**  
**Date of Decision: 14<sup>th</sup> July, 2011**

Ravina Khurana ...Applicant  
 Through Mr. C.S. Aggarwal, Sr. Advocate with  
 Mr. Prakash Kumar, Advocate.

**VERSUS**

Commissioner of Income Tax, New Delhi & Ors ....Respondents  
 Through Mr. Sanjiv Rajpal, Advocate.

**CORAM:**

**HON'BLE THE CHIEF JUSTICE**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

1. Whether Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not ?
3. Whether the judgment should be reported in the Digest ?

**SANJIV KHANNA, J.**

Learned senior counsel for the applicant submits that inadvertent factual errors have occurred in the decision dated 20<sup>th</sup> April, 2011 and these have been mentioned in paragraph 4 of the review application.

The errors pointed out are :-

(a) In the original returns for the assessment years 2001-02 to 2004-05, the applicant Ravina Khurana had not included income earned outside India and deposited in the Bank Account maintained with Natwest Bank, London, but this was because the applicant was not aware of the liability to pay tax in India on the said amount. However, the applicant subsequently voluntarily vide intimations dated 1<sup>st</sup> April,



2006 and 11<sup>th</sup> April, 2006, informed the authorities about her liability.

(b) The FIR was not registered against the applicant – Ravina Khurana but is in respect of Rs.97,13,86,901/- received and deposited in Natwest Bank, by Ravina & Associates Pvt. Limited.

(c) Ravina Khurana had no knowledge about the FIR registered on 6<sup>th</sup> March, 2006, till she received the fax dated 2<sup>nd</sup> May, 2006 from Central Confiscation Branch, Crown Prosecution Service, London, and therefore, the declaration/surrender made was voluntarily.

2. The aforesaid averments are contentions made by the applicant in support of her case. The factual matrix relating to the applicant Ravina Khurana, has been separately noticed in paragraphs 13 to 15 of the decision dated 20<sup>th</sup> April, 2011. The factual matrix relating to the company Ravina & Associates Pvt. Ltd., has been separately referred to in paragraph 3 to 12. FIR registered by the CBI on 6<sup>th</sup> March, 2006, has been referred to in paragraphs 7 to 11 while discussing factual matrix in the case of Ravina & Associates Pvt. Ltd. While discussing the factual matrix in the case of Ravina Khurana in paragraph 13, it is recorded as under:-



“13. As noticed above, the criminal complaint was registered and investigation was started by the CBI on 6<sup>th</sup> March, 2006 and thereafter the letter of rogatory was issued by the Special Judge, CBI, Delhi. Information was received that in addition to bank accounts of Ravina and Associates Private Limited in NatWest Bank, London, Ravina Khurana has a personal account in the same bank.”

3. It is, therefore, clear that there was no confusion or doubt in the mind of the Court that the FIR has not been registered in respect of the personal account of Ravina Khurana in Natwest Bank. Ravina Khurana is a Director in Ravina & Associates Pvt. Ltd.

4. Paragraphs 16 to 18 record findings to decide the issues raised and answered (1) whether or not income tax demand should be stayed; (2) In the alternative, the outstanding demand should be recovered from the accounts of Ravina Khurana, in Natwest Bank, London. Paragraph 4 of the application has no merit.

5. In paragraph 5 of the application, it is stated that the following contentions of the applicant have not been considered or dealt with in the order dated 20<sup>th</sup> April, 2011.

(i) In FIR, there is no allegation against Ravina Khurana.



- (ii) The allegation of corruption under the Prevention of Corruption Act, 1988, is based on figment of imagination.
- (iii) The Income Tax Department had itself applied for release of money from Natwest Bank account but the said request was rejected and a Revision Petition filed by the Income Tax Department is pending before this Court.
- (iv) The money lying in the Natwest Bank which belongs to the applicant, has been put under a restraint by the Special Judge, CBI and this money belongs to the applicant, who is not even an accused in the FIR.
- (v) The restraint order is pursuant to the act/direction of the State and, therefore, recovery should not be made as it causes prejudice and harassment to the applicant. It is highly detrimental and unfair to ask the applicant to clear the tax demand and at the same time, she is not allowed/permitted to pay the same because of the attachment/restraint order.
- (vi) There is evidence that the applicant had provided services and was paid for the services by the foreign/Russian parties and the money received in the Natwest Bank was on that account.



6. This Court was conscious of the said contentions including the restraint order passed by the Special Judge, CBI, and the revision petition filed by the Income Tax Department. It was in these circumstances, reasons and findings were given in paragraphs 16 to 18 of the decision dated 20<sup>th</sup> April, 2011. The contentions were rejected.

7. The applicant wants to reargue and re-agitate the issues/questions which have been considered and decided by this Court in the decision dated 20<sup>th</sup> April, 2011. This is not permissible. The review application has no merit and it is accordingly dismissed. No costs.

**Sd/-**

**(SANJIV KHANNA)  
JUDGE**

**Sd/-**

**( DIPAK MISRA )  
CHIEF JUSTICE**

**July 14<sup>th</sup>, 2011  
kkb**