



* **IN THE HIGH COURT OF DELHI AT NEW DE**

+ **RP No. 364/2011 in WP(C) No. 328/2010**

% **Reserved on: 08th July, 2011**
Date of Decision: 14th July, 2011

Ravina & Associates Pvt. Limited & Anr.Applicants
Through Mr. C.S. Aggarwal, Sr. Advocate with
Mr. Prakash Kumar, Advocate.

VERSUS

Commissioner of Income Tax, New Delhi & OrsRespondents
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.

This is an application for review of the decision dated 20th April, 2011. It is filed by Ravina & Associates Private Limited, the writ petitioner, who is hereinafter referred to as the applicant.

2. In paragraph 4 of the review application, it is stated that inadvertent factual errors have occurred in the decision dated 20th April, 2011, namely:

(a) The applicant had received Rs.111,72,52,695/- in the financial years relevant to the assessment years 2004-05 to 2006-07 and not



Rs.108,39,46,971/- during assessment years 2004-05 to 2006-07.

figure of Rs.108,39,46,971/- represents the amount deposited in Natwest Bank, London and remaining Rs.3,33,06,123/- was deposited in the Deutsche Bank, New Delhi.

(b) In paragraph 12 of the decision dated 20th April, 2011, it is mentioned that the date 6th March, 2006, when the FIR was registered by the CBI has to be kept in mind, but this reasoning/finding is not correct because the applicant was not under an obligation in law to declare/disclose such receipt of Rs.93.80 crores deposited in the Natwest Bank, London, received in the assessment year 2005-06, in the income tax return prior to 6th March, 2006. In fact the due date for filing of return for assessment year 2006-07 was 31st October, 2006 and the return was filed on 12th February, 2007.

(c) The FIR is not in respect of receipt of Rs.14.58 crores in the assessment years 2004-05 and 2005-06, which pertain to the Obra project.

(d) M/s Ravina & Associates Pvt. Ltd. was not aware that an FIR was registered on 6th March, 2006.



3. The figure of Rs.108,39,46,971/- is the amount which deposited in the Natwest Bank, London. Even if this amount along with Rs.3,33,06,123/- was received during the financial years relevant to the assessment years 2004-05 to 2006-07 and not during the financial years 2004-05 to 2006-07, it does not make any difference to the final decision/outcome. The figures and the details stated in paragraph 12 of the decision are factually correct.

4. The return for the assessment year 2006-07 was filed on 12th February, 2007, i.e. after FIR was registered on 6th March, 2006. By that time CBI was aware of the deposit in Natwest Bank, London. Other aspects as raised cannot be regarded as factual errors. The applicant had raised contentions, which were examined but rejected.

5. In paragraph 5 of the review Application, the applicant has alleged that following contentions have been overlooked:-

- (a) There is no investigation in respect of the Obra project.
- (b) Allegations of corruption under the Prevention of Corruption Act are figment of imagination as the project was reviewed by the Government of India.



(c) Income Tax Department had filed an application for release of the funds in the Natwest Bank but the said application was rejected and a revision petition filed by the Income tax Department is pending. There is a restraint order and the applicant cannot pay the taxes and should not be coerced and compelled to pay the Income Tax Department. The State cannot act unreasonably.

(d) Deposits in the Natwest Bank represents payments received for services rendered by the applicant and this cannot be overlooked.

6. The aforesaid contentions have not been overlooked and were in mind of the court but were rejected for the reasoning given in the order specially in paragraphs 16 to 18. The applicant's is seeking the rehearing of the entire matter in the garb of review. This is not permissible. The review Application has no merit. It is accordingly dismissed. No costs.

Sd/-

**(SANJIV KHANNA)
JUDGE**

Sd/-

**(DIPAK MISRA)
CHIEF JUSTICE**

**July 14th, 2011
kkb**