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

+ W.P.(C) 13641/2021

SURESH GULATI

..... Petitioner

Through Mr.Ravi Chandhok with Mr.Vasdev
Lalwani and Mr.Jitesh Sahni,
Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX - X & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr.Standing
Counsel with Mr.Shailendra Singh,
Advocate.

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Date of Decision: 03rd December, 2021.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

MANMOHAN, J: (Oral)

1. Present writ petition has been filed seeking directions to the respondents to pay interest to the petitioner as per Section 132B(4)(a) read with Section 244A of the Income Tax Act, 1961 (hereinafter referred to as the 'Act').
2. Learned Counsel for the petitioner states that non-payment of interest on the seized amount is against the provisions of Section 132B(4)(a) of the Act by virtue of which the respondents are under an obligation to pay interest on the amount seized. He states that the said interest is payable after expiry of 120 days from the date when last authorization for search was



accorded. In support of his submission, learned counsel for the petitioner relies on the decision of the Supreme Court in the matter of *Chironjilal Sharma HUF vs. Union of India & Ors., Civil Appeal No.10601/2013 dated 26th November, 2013.*

3. A perusal of the paper book reveals that the petitioner's representations/applications dated 03rd October, 2017, 16th July, 2019, 03rd February, 2020, 12th October, 2020 and 20th July, 2021 for payment of interest have not been decided till date.

4. Consequently, the present writ petition is disposed of with a direction to respondent No.2 to decide the petitioner's aforesaid representations/applications within six weeks in accordance with law. It is clarified that this Court has not expressed any opinion on the merits of the controversy. The rights and contentions of all the parties are left open.

MANMOHAN, J

NAVIN CHAWLA, J

DECEMBER 03, 2021
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