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

+ W.P.(C) 14052/2021

RAJESH BHATIA L/H OF LATE SHRI RAM LAL BHATIA

..... Petitioner

Through Mr. K. R. Manjani, Advocate.

versus

INCOME TAX OFFICER WARD 35(1) NEW DELHI

..... Respondent

Through Mr. Sanjay Kumar, Advocate for
Revenue.

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Date of Decision: 10th December, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

MANMOHAN, J. (Oral)

1. Present writ petition has been filed primarily challenging the attachment by creating charge on flat No. 302, Balaji Darshan, Cooperative Housing Society Ltd. Plot No. 113/114, Sector-18A, Nerul, Navi Mumbai. Petitioner also seeks damages etc. for arbitrary attachment and for taking no action to pass appeal effect order and to cancel the demand which has caused unnecessary harassment to the petitioner.

2. Learned counsel for the Petitioner states that search of the petitioner's premises was carried out under Section 132 of Income Tax Act, 1961 ['the Act'] on 13th December, 2005 and notices under Section 153A of the Act were issued for six Assessment Years. He further states that appeals were filed against all the Assessment Years and all the additions were deleted by the CIT(A), New Delhi. He states that for Assessment Year 2000-01, the



Revenue filed appeal with the Income Tax Appellate Tribunal, New Delhi and the Tribunal dismissed the Revenue's appeal on 31st July, 2017.

3. Learned counsel for the Petitioner also states that from the above, it is crystal clear that creation of charge on property in question vide TRO-18 Outstation Mumbai I.T.C.P-16 on 24th December, 2014 is illegal and arbitrary because no demand is outstanding after dismissal of Revenue's appeal.

4. Learned counsel for the Petitioner states that since the assessee is assessed by authorities located in Delhi, the jurisdiction lies with this Court. He states that representation for cancellation of demand dated 17th August, 2021 were submitted to ITO Ward 35(1) and the Pr. CIT Delhi-12. He states that reminders dated 3rd September, 2021 and 13th October, 2021 were also sent; however, no action has been taken with regard to the same.

5. Issue notice.

6. Mr. Sanjay Kumar, learned counsel for Revenue accepts notice.

7. Having heard learned counsel for the parties, it is directed that the present writ petition be treated as a representation to the respondent who shall decide the same by way of a reasoned order in accordance with law within four weeks.

8. With the aforesaid direction, the present writ petition stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

DECEMBER 10, 2021
AS