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

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Date of Decision: 18.09.2025

+ **W.P.(C) 11790/2025 & CM APPL. 48163/2025**

SAUMYA CHAURASIA

.....Petitioner

Through: Mr Balbir Singh, Sr. Advocate with
Mr Anshul Rai & Mr Harshwardhan,
Pargariha, Advocates.

versus

ASSISTANT/DEPUTY COMMISSIONER OF INCOME TAX &
ORS.

.....Respondent

Through: Mr Ruchir Bhatia, SSC, Mr Anant
Mann, and Mr Abhikshek Anand,
JSCs for the Revenue.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (ORAL)

1. On 04.09.2025, we have passed the following order:-

“1. We have been informed by Mr. Ruchir Bhatia that a communication dated 03.09.2025 has been issued wherein in paragraph 3 the following has been stated :

“3. Therefore, in respect of subsistence allowance credited in this bank account, the amount of such subsistence allowance is excluded from the effect of this attachment notice issued under section 226(3) of the Income Tax Act, 1961 having DIN:



*ITBA/COM/F/17/2024-25/1066904068(1)
dated 22.07.2024 with immediate effect.
However, if any amount other than
subsistence allowance is credited in this
bank account, the said attachment notice
would be effective and continue to apply”*

*2. Mr. Balbir Singh, learned Senior Counsel
appearing for the petitioner submits that in view of
this communication, the prayer “a” of the writ
petition stands satisfied. He also presses prayer
“b” which is in respect of an order passed on
30.07.2025 by the Tax Recovery Officer (in short
TRO).*

*3. He states that against the order dated
11.06.2025 of the Assessing Officer deciding the
stay application directing the petitioner to pay
20% of the outstanding amount, the petitioner has
filed an appeal/revision before the higher authority
namely Office of the Deputy Commissioner of
Income Tax. He concedes as the same would lie
before the Principal Commissioner of Income Tax,
the appeal/revision shall be filed within one week
from today. He states, a direction be given to the
PCIT to decide the same. On this Mr. Ruchir
Bhatia, learned Senior Standing Counsel seeks
some time to take instructions.”*

2. The submission of Mr Balbir Singh, learned senior counsel for the petitioner is that pursuant to last order, the appeal/revision has been filed before the Principal Commissioner of Income Tax Act (PCIT), and as such a direction be issued to the PCIT to dispose of the same in a time bound manner.

3. Mr Ruchir Bhatia, learned SCC for the respondent would submit that the same shall be disposed of within a period of eight weeks from today, as



an outer limit. The submission is taken on record.

4. The other submission made by Mr Singh, is by drawing our attention to the communication received by the counsel from the petitioner wherein it is stated that she is unable to operate her bank account.

5. At this stage, Mr Bhatia, submits by placing before us a communication sent to the Branch Manager, State Bank of India, Ganjpara, Durg, Chhattisgarh wherein the following has been stated:-

“Subject : Attachment of bank account No.03003568132 under section 226(3) of the Income Tax Act, 1961 in the case of Ms.Saumya Chaurasia (PAN: AGHPC0246M) - Reg.

Please refer to the attachment notice issued under section 226(3) of the Income Tax Act, 1961 having DIN: ITBA/COM/F/17/2024-25/1066904068(1) dated 22.07.2024 and this office letter dated 11.06.2025 in the above-mentioned case.

2. *In this connection, it has been learnt that the bank account no.030035678132 in the name of Smt. Saumya Chaurasia is a salary account, wherein subsistence amount received from the employer are being credited. Since, as per proviso to Section 226(2) r/w Section 60 of the CPC, the subsistence allowance is excluded from the purview of attachment, the amount credited in this bank account as subsistence allowance is excluded from the attachment.*

3. *Therefore, in respect of subsistence allowance credited in this bank account, the amount of such subsistence allowance is excluded from the effect of this attachment notice issued under section 226(3) of the Income Tax Act, 1961 having DIN: ITBA/COM/F/17/2024-25/1066904068(1) dated*



22.07.2024 with immediate effect. However, if any amount other than subsistence allowance is credited in this bank account, the said attachment notice would be effective and continue to apply.

4. It is further clarified that the attachment of all other accounts maintained by the assessee with your bank, including Recurring Deposit, Fixed Deposit, and Saving Accounts etc, shall continue to remain in force in accordance with the aforesaid notice.”

(emphasis added)

6. As a communication has been sent to the bank, it is expected that the bank shall allow the petitioner to operate the bank account in respect of the subsistence allowance credited to it.

7. Mr Bhatia, states that the respondents shall also ensure that the bank allows the petitioner to operate the account, to the extent of subsistence allowance if it is not being allowed.

8. In view of the submission made by the Mr Bhatia, on both the pleas the petition is disposed of. The pending application having become infructuous, is also disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 18, 2025

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