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

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*Date of Decision: 26.09.2025*

+ **W.P.(C) 15187/2025**

**BOANG TECHNOLOGY PVT LTD**

.....Appellant

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meherchandani and Ms. Kanika Jain,  
Adv.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX , CENTRAL  
CIRCLE 30, DELHI**

.....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy  
Jain, JSC, Ms. Madhavi Shukla, JSC,  
Mr. Anshuman Jindal, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**V. KAMESWAR RAO, J. (ORAL)**

**CM APPL. 62253/2025(exemption)**

1. Exemption is allowed subject to all just exceptions.
2. The application is disposed of.

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3. This petition has been filed with the following prayers:

*“A. Issue a writ in the nature of certiorari or any other writ or direction in the nature of certiorari for quashing the notice under Section 226(3) of the Income-tax Act, 1961 dated 24.09.2025 and order rejecting the request for stay of demand dated 23.09.2025 passed by respondent;*

*C. Issue any other Writ, Order, or Direction which this*



*Hon'ble Court may deem fit and proper in the facts and circumstances of the case and/or in the interest of equity, justice and good conscience;*  
*D. To dispense with from filing certified copies of Annexures; and*  
*E. To allow the writ petition with cost in favor of the Petitioner and against the Respondents.”*

4. This petition has been listed through a supplementary list circulated in the pre-lunch session on being mentioned before the Hon'ble the Chief Justice.
5. The challenge is primarily to the order of the learned Assessing Officer (AO), whereby the learned AO has while considering the request of the petitioner for stay rejected the application for stay of the petitioner. Thereafter, the AO issued a communication dated 24.09.2025 to the HDFC Bank calling upon the Bank to attach the thirteen bank accounts of the petitioner herein.
6. The submission of the learned counsel for the petitioner is primarily that the impugned order having been passed on 23.09.2025 whereby, the stay application was rejected, the AO without granting any time to the petitioner to file the application before the CIT has directed the bank to attach/freeze the thirteen accounts. According to him, the petitioner has to pay salary to its employees and there are some statutory dues which need to be paid on different dates and as such the freezing/ attachment of the accounts need to be withdrawn otherwise it shall cause great prejudice to the petitioner.
7. Mr. Shlok Chandra, learned SSC for the respondent appears on advance notice and has taken instructions from the officer concerned.



According to him, that on the petitioner depositing twenty percent of the demand, the thirteen accounts which have been attached/frozen by the respondent authority shall be de-attached/released and the communication in this regard shall be sent to the Bank.

8. If that be so, the twenty percent of the demand shall be deposited by the petitioner with the Government on or before 03.10.2025 and a communication/copy of *Challan* shall be forwarded to the AO forthwith. In order to enable the petitioner deposit the twenty percent of the demand, which according to counsel for the petitioner is Rs.1.65 crores (approximately), the bank accounts which have been attached shall be released/ de-attached immediately on receipt of this order.

9. Liberty is with the appellant to approach the CIT by way of an application challenging the order of the AO within a period of one week that is on or before 03.10.2025 which shall be considered by the CIT on the aspect of balance eighty percent of the amount. All rights and contentions of the parties are kept open to be canvassed before the CIT.

10. It is made clear if the twenty percent of the demand as directed to be deposited within one week, is not made, serious view shall be taken.

11. The petition be disposed of.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**SEPTEMBER 26, 2025/rt**