

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

Civil Writ Petition No.4311 of 2015 (O&M)
Date of Decision: 25.03.2015

Manmohan Kaur

.....Petitioner

versus

Central Board of Direct Taxes and others

.....Respondents

**CORAM:- HON'BLE MR.JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA**

Present: Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate for the petitioner
Ms. Urvashi Dugga, Advocate, for the respondents.

S.J. VAZIFDAR, ACTING CHIEF JUSTICE (Oral):

Ms. Dugga, learned counsel for the respondents states that no coercive steps would be taken till the decision of Income Tax Appeal No. 200 of 2013 titled as ***C.S.Atwal vs. Commission of Income Tax, Ludhiana and another.*** We are informed that the matter has been heard and judgment has been reserved by another Division Bench of this Court.

2. Mr. Jain, learned Senior counsel appearing on behalf of the petitioner states that the petitioner is 89 years old and that her accounts have been frozen. He submits that the petitioner should at least be allowed to use the amounts accruing by way of interest in respect of the amounts lying in F.D.Rs. and bank accounts. Considering the age of the petitioner as 89 years, the request is reasonable.

3. In the circumstances, the petition is disposed of by accepting the above statement of learned counsel for the respondents namely that they will not take coercive steps till the decision in Income Tax Appeal No. 200 of 2013 (supra) and for a period of four weeks thereafter.

In the meantime, the petitioner shall be entitled to withdraw the interest that accrues from time to time on the amounts lying in the bank accounts and fixed deposits which have been attached by the respondents.

The petitioner undertakes to bring back the amounts, if so ordered by the Court or by the authorities.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

25.03.2015

ravinder

(G.S. SANDHAWALIA)
JUDGE