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

**CWP No. 8391 of 2015 (O&M)
Decided on : 03.02.2016.**

Mahabir Singh . . . Appellant

Versus

Income Tax Department and others . . . Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

PRESENT: Mr. D.S.Patwalia, Sr. Advocate with
Mr. Sehaj Bir Singh, Advocate
for the petitioner.

Mr. Tajender K. Joshi, Advocate
for the respondents.

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AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the petitioner submitted that the order dated 31.03.2013 (Annexure P6) has been passed under Section 281B of the Income Tax Act, 1961 (for short 'the Act') provisionally attaching the property of the petitioner. Referring to sub-Section (2) of Section 281B of the Act, it was urged that the said order could not operate beyond a period of six months and even the maximum period of 2 years under the proviso has also expired. It was submitted that in view thereof, the petition may be dismissed as withdrawn at this stage with liberty to approach the authority for release of the title deeds.

2. Counsel for the respondents has no objection.

3. Dismissed as withdrawn. However, it shall be open to the petitioner to take recourse to the remedies as may be available to him in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

February 03, 2016

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