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

\+ W.P.(C) 9036/2014

S.N.JALAN ..... Petitioner

Through: Ms. Sangeeta Singh, Adv. for Mr. K. Mukesh, Adv.

Versus

ASSTT. COMMISSIONER OF INCOME TAX & ANR ...... Respondents

Through: Mr. Ruchir Bhatia and Mr. Puneet Rai, Advs. for R-1.
Mr. Karan Khanna, Adv. for R-2.

CORAM:
HON'BLE MR. JUSTICE RAJIV SAHAI ENDLAW

<u>O R D E R</u>

% 11.05.2016

1. This order is in continuation of the orders dated 20th January, 28th January, 23rd February, 10th March and 4th April, 2016.

2. The counsel for the respondent No.2 Canara Bank has handed over in the Court a certified statement of accounts which is taken on record and states that the amount of Rs.1,67,818/- is still lying in the respondent No.2 Bank in the account of the petitioner and there is no order of the Income Tax Authorities for release thereof by the respondent No.2 Bank to the Income Tax Department. He further states that though he is carrying with him today the voluminous correspondence file of the respondent No.2 Bank containing plethora of correspondence on the subject indicating that the said amount of Rs.1,67,818/- was attached pursuant to the order of the Income Tax Department but there is no order of attachment in the file.

3. On further enquiry the counsel states that as per the said file, the

attachment was effected way back on 25th February, 1997 but there is no order of the Income Tax Department thereafter and inspite of the last letter dated 4th March, 2009 of the respondent No.2 Bank to the Income Tax Department to inform the status.

4. The stand of the counsel for the respondent No.1 Income Tax Department, New Delhi remains the same i.e. the assessment of the petitioner having been transferred to Kolkata, the record if any would be at Kolkata and not at Delhi.

5. Such attachments cannot be permitted to remain in force for nearly twenty years. In this view of the matter, it is deemed appropriate to allow the petition by directing the respondent No.2 Bank to release the amount so lying in the account in favour of the petitioner after 31st July, 2016 and with liberty to the respondent No.1 Income Tax Department, New Delhi to, if so desires, immediately intimate the position and this order to the Income Tax Department, Kolkata to enable them to take any action by then, if they so deem appropriate.

6. Needless to state that if before 31st July, 2016, the respondent No.2 Bank receives any communication from the Income Tax Department with respect to the monies lying in the said account, directing the respondent No.2 Bank not to release the same to the petitioner, the respondent No.2 Bank shall not be so required to release the money and intimate the petitioner of the same.

7. It is ordered accordingly.

No costs.

RAJIV SAHAI ENDLAW, J.

MAY 11, 2016/bs..