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

+ W.P. (C) 8153/2015, CM APPL.17002/2015

SAMAYAK PROJECTS PRIVATE LIMITED ..... Petitioner  
Through: Mr. Ajay Vohra, Sr. Advocate with Ms.  
Kavita Jha and Mr. Aditya Vohra, Advocates.

versus

INCOME TAX OFFICER & ORS. .... Respondents  
Through: Ms. Vibhooti Malhotra, Jr. Standing  
Counsel for Mr. P. Roychoudhuri, Sr. Standing  
Counsel.  
Mr. Sandeep Yadav, proxy for Mr. Anil Grover,  
Advocate for Resp-4.

**CORAM:**  
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**  
**HON'BLE MR. JUSTICE NAJMI WAZIRI**

% **ORDER**  
**16.11.2016**

The petitioner is aggrieved by an order under Section 281B of the Income Tax Act made on 15.07.2014 which was extended subsequently by separate orders.

The petitioner's grievance is that he is the *bona fide* purchaser of the property and could not have been subjected to the attachment order. It is pointed out that during the pendency of these proceedings, the last order of extension - of the attachment - under Section 281B was made on 14.07.2016 and was to be valid up to 30.09.2016. Furthermore, no further extension of that order has been

permitted or made. In the circumstances, the impugned order cannot be permitted to stand; the same is hereby quashed. The writ petition is allowed in the above terms. Consequently, a direction is issued to the fourth respondent to take all necessary steps to register the property, in accordance with law.

**S. RAVINDRA BHAT, J**

**NAJMI WAZIRI, J**

**NOVEMBER 16, 2016**

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