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

\+ W.P.(C) 1331/2017

ORRIS INFRASTRUCTURE PVT. LTD . ..... Petitioner

Through: Mr. N.P. Sahni, Adv.

Versus

PR. CIT (CENTRAL)-1 & ANOTHER & ANR. ..... Respondent

Through: Mr. P. Roychaudhuri, Sr. Standing Counsel, Mr. Bibhooti Malhotra, Jr. Standing Counsel for the CIT.

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

O R D E R

% 15.02.2017

CM APPL. 6090/2017 (For exemption)

Allowed, subject to all just exceptions.

W.P.(C) 1331/2017 & CM APPL. 6089/2017 (for release of bank accounts)

1. Issue notice. Mr. P. Roychaudhuri accepts notice.

2. The assessee's/petitioner's grievance is with respect to the revenue's order attaching its bank accounts claiming outstanding demands to the tune of Rs.41.45 crores. It is contended that the assessee's appeal is pending with the CIT (A) which calls for a remand report. The learned counsel also highlights that as a result of the attachment order it is not possible for the assessee to function on a day-to-day basis and that if the amounts are appropriated by the respondent, it would gravely prejudice the petitioner.

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3. The learned counsel for the revenue, on the other hand, submits that till date the demands have not been satisfied and that the assessee had approached this Court earlier by filing a writ petition bearing WP(C) No. 8185/2016.

4. The previous writ petition, filed by the assessee, was disposed off on 16.09.2016. In that order, this Court had noticed more or less, the same facts, but at the same time required the respondent not to take coercive action with regard to the demands raised.

5. In the circumstances a direction is issued to the revenue not to take coercive action, at the same time the CIT (A) shall ensure that the assessee's appeal is heard and finally decided on merits at the earliest moment, preferably within 6 weeks from today given that it pertains to the block period from 2008-09 to 2013-2014. At the same time, the Court is also of the opinion that since day-to-day operations and functioning expenditure is needed to carry on commercial and other activity, the CIT (A) may indicate, in an order under Section 220 of the Income Tax Act, appropriate limits of withdrawal on the part of the assessee, having regard to its monthly expenditure. Such order shall be made by the CIT (A), in the first instance, within the next five days.

6. The writ petition is disposed off in the above terms.

7. *Dasti*, under the signature of the Court Master.

S. RAVINDRA BHAT, J.

FEBRUARY 15, 2017/acm

NAJMI WAZIRI, J.